Government of Bombay

BUDGET MEMORANDUM

FOR

1943-44

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Government of Bombay

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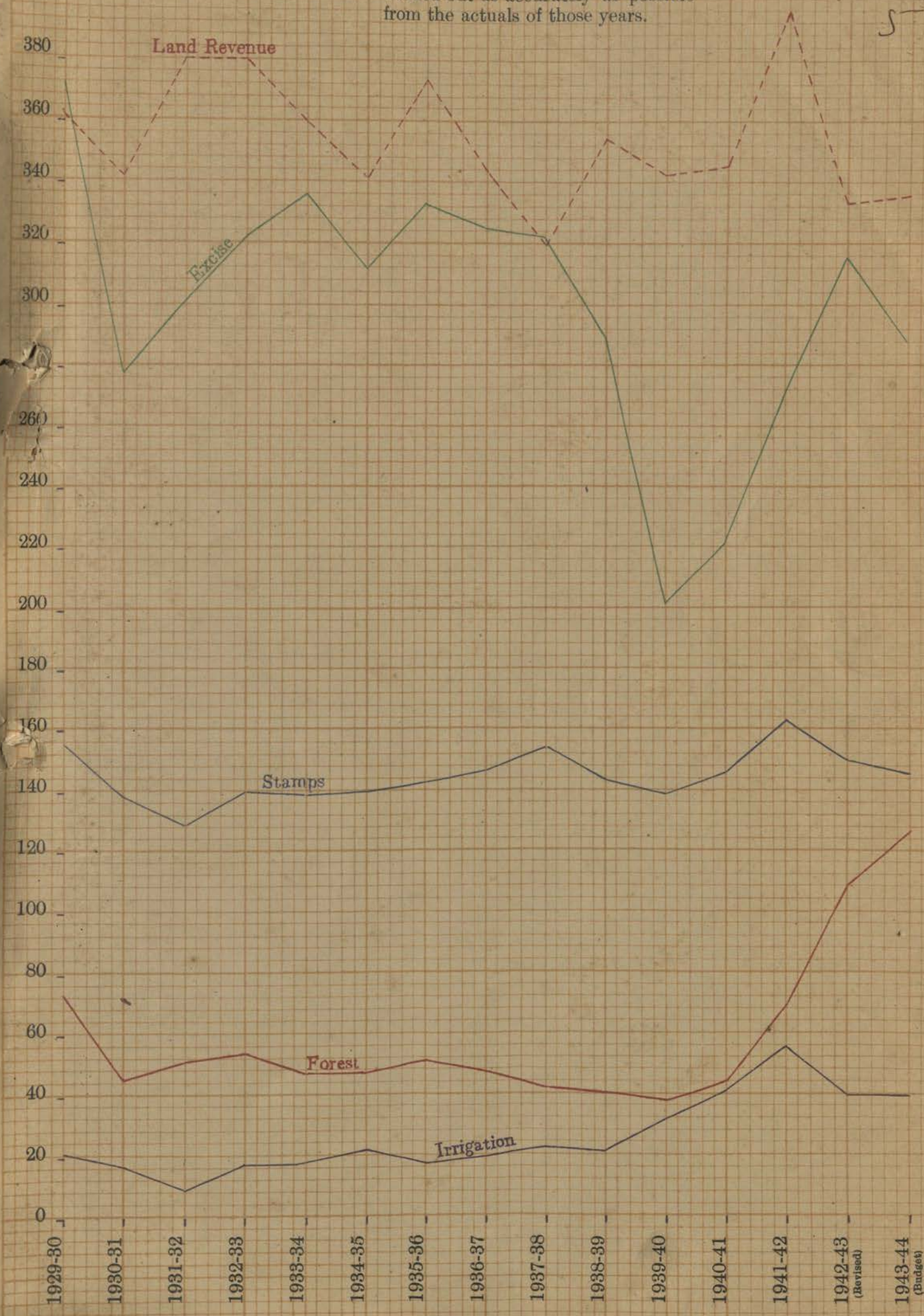
GRAPH No. I.

Principal Heads of Revenue.

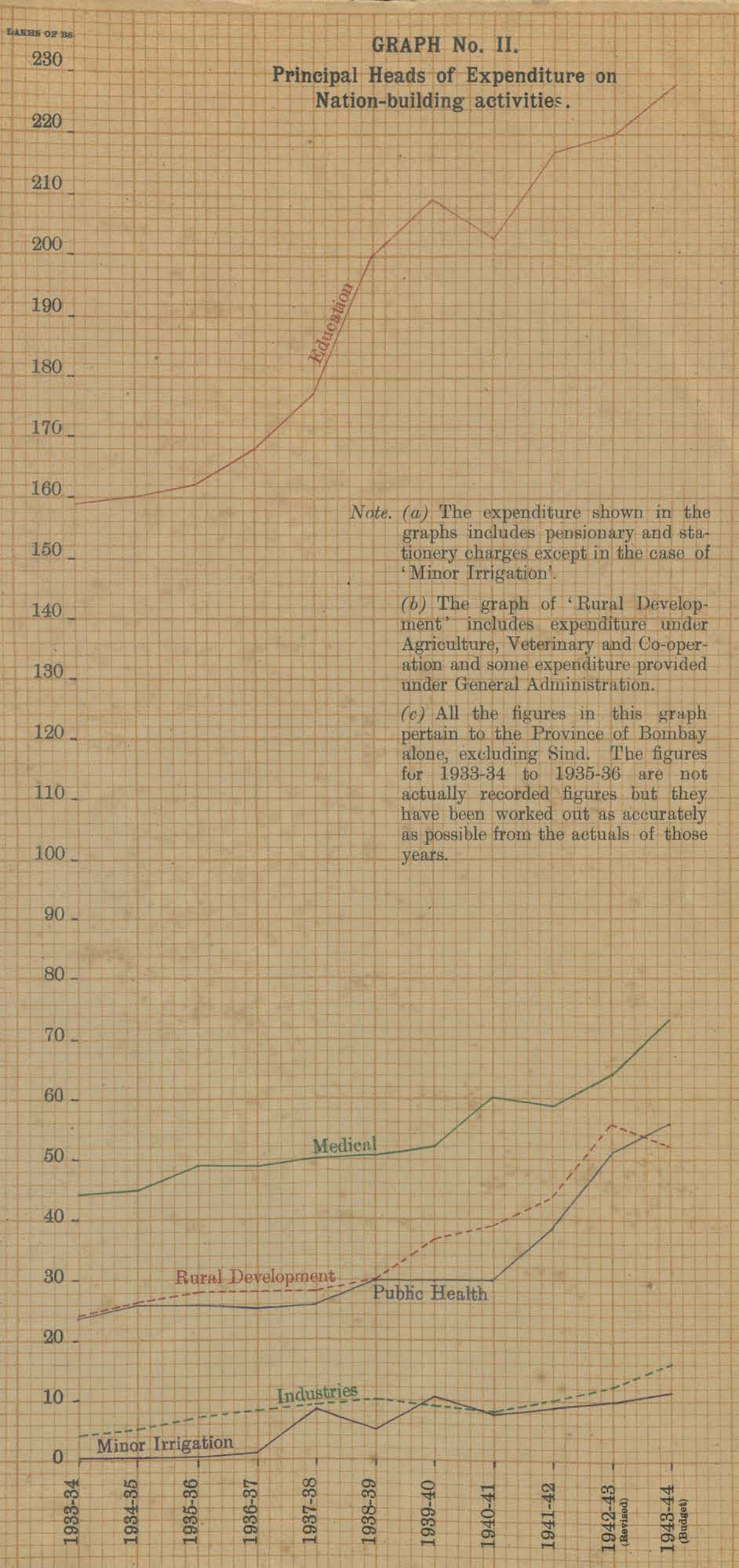
LAKHS OF RS.

Note:-All the figures in this graph pertain to the Province of Bombay alone excluding Sind. The figures for 1929-30 to 1935-36 are not actually recorded figures but they have been worked out as accurately as possible from the actuals of those years.



GRAPH No. II.

Principal Heads of Expenditure on Nation-building activities.



Note. *(a)* The expenditure shown in the graphs includes pensionary and stationery charges except in the case of 'Minor Irrigation'.

(b) The graph of 'Rural Development' includes expenditure under Agriculture, Veterinary and Co-operation and some expenditure provided under General Administration.

(c) All the figures in this graph pertain to the Province of Bombay alone, excluding Sind. The figures for 1933-34 to 1935-36 are not actually recorded figures but they have been worked out as accurately as possible from the actuals of those years.

INTRODUCTORY NOTE.

In this note it is proposed to review very briefly the finance accounts of the Government of Bombay for the year 1941–42 and the revised estimates for the year 1942–43, and to explain the main features of the budget proposals for 1943–44.

1941–42.

2. The accounts show a surplus of Rs. 161·01 lakhs against the estimated budget surplus of Rs. 0·65 lakh :—

	Rs.
Revenue receipts	1686·39 lakhs.
Revenue expenditure	1525·38 lakhs.
Revenue surplus	161·01 lakhs.

Moreover, there was transferred to the Special Development Fund, during the course of the year, an amount of Rs. 127·29 lakhs against Rs. 27·20 lakhs provided in the budget.

3. The more important increases in receipts were under the following heads : Provincial Excise (Rs. 64·86 lakhs), Land Revenue (Rs. 61·37 lakhs), Income-tax (Rs. 58·60 lakhs), Stamps (Rs. 32·64 lakhs), Forest (Rs. 28·51 lakhs), Other Taxes and Duties (Rs. 25·30 lakhs), Irrigation (Rs. 18·92 lakhs) and Civil Works (Rs. 18·73 lakhs). Expenditure was substantially larger than anticipated under Miscellaneous (Rs. 117·06 lakhs), Civil Works (Rs. 17·65 lakhs) and Police (Rs. 11·47 lakhs). These variations from budget estimates are briefly explained below :

(*a*) *RECEIPTS.*

IV—Taxes on Income (+Rs. 58·60 lakhs).

There was a considerable increase in the divisible pool of income-tax receipts, including the amount carried over from the previous year, and the actual allotment to this Province was proportionately larger.

VII—Land Revenue (+Rs. 61·37 lakhs).

The collection of current land revenue and of arrears was exceptionally satisfactory on account, mainly, of the high level of agricultural prices.

VIII—Provincial Excise (+Rs. 64·86 lakhs).

The main factors were greater demand for Indian-made "foreign" liquor, higher bids at auctions and larger consumption of liquor.

IX—Stamps (+Rs. 32·64 lakhs).

There were larger realisations than anticipated from sale of non-judicial stamps and duty on impressing documents.

X—Forest (+Rs. 28·51 lakhs).

The increase was on account of more extensive war supplies, realisation of better prices for coupes, and sale of cyclone-damaged trees.

XIII—Other Taxes and Duties (+Rs. 25·30 lakhs).

The increase was mainly due to the collection of arrears of the Urban Immoveable Property Tax and a larger yield than expected from Entertainment and Betting Taxes, Electricity Duties and Tobacco Duties.

XVII—Irrigation (+Rs. 18·92 lakhs).

The increase was partly on account of better recoveries of arrears of water rates and partly on account of more extensive sugar-cane cultivation.

XXXIX—Civil Works (+Rs. 18·73 lakhs).

The transfers to this head from (*i*) Special Development Fund and (*ii*) Central Road Fund were larger than had been provided in the budget.

(*b*) *EXPENDITURE.*

29—Police (+Rs. 11·47 lakhs).

The main factors were a higher rate of dearness allowance and the entertainment of additional police.

50—Civil Works (+Rs. 17·65 lakhs).

This was chiefly due to the post-budget decision of Government to finance certain new works (buildings and roads) from the Special Development Fund. There was also larger expenditure on road development and on grant-in-aid works.

57—MISCELLANEOUS (+Rs. 117·06 lakhs).

The bulk of the increase is explained by the transfer of an additional amount of Rs. 100·09 lakhs to the Special Development Fund. For the rest, the main factor was expenditure on Air Raid Precautions (Rs. 16·43 lakhs), Government having agreed to bear all such expenditure up to a certain limit in any one year (Rs. 50·00 lakhs for a full year) and to share any excess over that limit with the Central Government in specified proportions.

4. The accounts for the year 1941–42 closed with a cash balance of Rs. 863·22 lakhs. The following is an analysis of the balance :—

	Closing cash balance for 1941–42. (lakhs of rupees).
Central Road Development Fund	3·95
Famine Relief Fund	3·77
Provincial Road Fund..	17·52
Press Depreciation Reserve Fund	1·19
Nasik Distillery Depreciation Fund	0·66
Other Accounts (grants for specific purposes)	0·54
Balance with the Reserve Bank and treasuries	41·00
Capital expenditure met from balances	—85·96
Other Debt Heads (excluding Civil Deposits and Advances Repayable)	114·11
Civil Deposits	*245·25
Advances repayable	—0·67
Special Development Fund	230·37
Free balance	291·49
	863·22

* (Including a deposit of Rs. 200·84 lakhs by the Official Trustee, Bombay, later withdrawn.)

1942–43.

5. The budget estimates for 1942–43 provided for a revenue surplus of Rs. 0·98 lakh. The revised estimates, based on the actuals of the first eight months, are as follows :—

	Rs.
Revenue receipts	1760·63 lakhs.
Revenue expenditure	1701·56 lakhs.
Revenue surplus	59·07 lakhs.

The estimates, budget and revised, take into account transfers of Rs. 20·00 lakhs to the Special Development Fund and Rs. 22·40 lakhs to the Post-War Reconstruction Fund.

6. The improvement in the revenue position is largely attributable to increases anticipated under Provincial Excise (Rs. 73·21 lakhs), Forest (Rs. 52·67 lakhs), Taxes on Income (Rs. 50·60 lakhs), Stamps (Rs. 11·00 lakhs) and Land Revenue (Rs. 10·20 lakhs), offset, however, by increased expenditure under various heads, notably Civil Defence (Rs. 45·30 lakhs), Forest (Rs. 38·09 lakhs), Police (Rs. 35·61 lakhs), Civil Works (Rs. 17·27 lakhs), Jails (Rs. 14·86 lakhs), Agriculture (Rs. 10·76 lakhs) and Famine (Rs. 10·50 lakhs). Brief reasons for these variations are given below. A reason common to several of the expenditure heads is the sanction of periodically higher rates of dearness allowance.

(a) RECEIPTS.

IV—TAXES ON INCOME (+Rs. 50·60 lakhs).

The increase is due to further improvement in income-tax receipts which the Government of India anticipate.

VII—LAND REVENUE (+Rs. 10·20 lakhs).

This relatively small increase is due to good prices and a fairly satisfactory "kharif" season offset by failure of "rabi" crop in certain areas.

VIII—PROVINCIAL EXCISE (+Rs. 73·21 lakhs).

The principal factors are (*i*) increased consumption of country liquor and country fermented liquor (Rs. 17·20 lakhs), (*ii*) increased sales of Indian-made "foreign" liquor manufactured at the Nasik Distillery (Rs. 48·09 lakhs) and (*iii*) increased receipts from distilleries (Rs. 5·37 lakhs).

IX—STAMPS (+Rs. 11·00 lakhs).

This increase is anticipated on the basis of actual realisations during the course of the year.

X—FOREST (+ Rs. 52·67 lakhs).

The increase is mainly due to extensive supply of timber for the use of the Army (Rs. 36·10 lakhs) and to better prices realised from the sale of cyclone-damaged coupes (Rs. 16·19 lakhs).

(*b*) *EXPENDITURE.*

10—FOREST (+ Rs. 38·09 lakhs).

There has been larger expenditure on account of (*i*) timber supply, departmental working of certain coupes, supply of charcoal for Producer Gas plants and increase in the price of consumable saw-mill stores and other articles (Rs. 35·93 lakhs) and (*ii*) the creation of the posts of Utilisation Conservator and Assistant Conservator and deputation of certain Agricultural establishment to the Forest Department (Rs. 1·94 lakhs).

28—JAILS AND CONVICT SETTLEMENTS (+ Rs. 14·86 lakhs).

The main factors are increase in jail population and higher cost of foodstuffs.

29—POLICE (+ Rs. 35·61 lakhs).

The increase is due to additions to the Police force, rise in the cost of articles such as clothing, petrol and motor accessories, purchase and hire of lorries and temporary increases in pay.

40—AGRICULTURE (+ Rs. 10·76 lakhs).

The increase is mainly due to (*i*) payment of Rs. 5·00 lakhs to the corpus of the Sir Cusrow Wadia Trust Fund (income from which is to be utilised on projects of land development) and (*ii*) anticipated cost (Rs. 4·20 lakhs) of concessions in the supply of seed to cultivators in connection with the "Grow More Food" campaign.

50—CIVIL WORKS (+ Rs. 17·27 lakhs).

Larger expenditure has been incurred from the Road Development and Special Development Funds.

54—FAMINE (+ Rs. 10·50 lakhs).

The increase is due to prevalence of famine in the Bijapur District and of scarcity conditions in parts of the Sholapur, Dharwar and Belgaum Districts.

64-B—CIVIL DEFENCE (+ Rs. 45·30 lakhs).

At the stage when a provision of Rs. 50·00 lakhs was made in the budget on account of A. R. P., few detailed schemes had been worked out. The revised estimate for A. R. P. (Rs. 87·69 lakhs) takes into account the schemes which have since then come into existence and which, on account of the recent improvement in the war situation, are being continued at the present level of efficiency but without further expansion. The revised estimate also takes into account the recoveries from the Government of India in respect of poolable items. Part of the increase is due to entertainment of additional war police, expenditure on whose account is recorded under this head.

7. On the basis of the revised estimates, the closing cash balance of the year is anticipated to Rs. 332·88 lakhs, of which an analysis is given below. The "Advances Repayable" are largely on account of the Food Supply Schemes of Government.

	Closing cash balance for 1942-43 (lakhs of rupees).
Central Road Development Fund	—0·69
Famine Relief Fund	0·05
Provincial Road Fund	12·64
Press Depreciation Reserve Fund	1·14
Nasik Distillery Depreciation Fund	0·75
Other Accounts (grants for specific purposes)	0·09
Balance with the Reserve Bank and treasuries	41·00
Capital expenditure met from balances	—103·25
Other Debt Heads (excluding Civil Deposits and Advances Repayable)	122·75
Civil Deposits	44·25
Advances Repayable	—351·67
Special Development Fund	202·03
Post-War Reconstruction Fund	22·40
Free Balance	341·39
	332·88

1943-44.

8. The budget estimates for 1943-44 provide for a revenue surplus of Rs. 0·46 lakh :—

	Rs.
Revenue receipts	1769·20 lakhs.
Revenue expenditure	1768·74 lakhs.
Revenue surplus	0·46 lakh.

It has been decided that existing taxes and fees should continue without modification. The additional revenue accruing to Government on account of relaxation of Prohibition measures has been estimated to be Rs. 28·00 lakhs in the current year and is not expected to be larger in 1943-44. Consequently there will be no reduction in the present rates of the Urban Immovable Property Tax.

9. In comparison with the latest revised estimates for the current year, next year's budget estimates of receipts record substantial increases under Taxes on Income (Rs. 24·00 lakhs) and Forest (Rs. 19·32 lakhs). The former follows the final budget estimates of the Government of India, and the latter is due to further expansion in war supplies. The budget estimate of receipts under Provincial Excise (Rs. 288·02 lakhs) is less than the eight-monthly revised estimate of the current year by Rs. 28·11 lakhs. A reasonable forecast of receipts under this head is rendered extremely difficult by the presence of abnormal circumstances which now favour a steep rise in excise revenue. The budget figure allows for a return to less abnormal conditions.

10. It was explained in introducing Government's budget proposals for the current year that certain broad considerations had been kept in view. These related to (*i*) adequate financial provision for war measures falling within the Provincial sphere : in particular, Civil Defence and law and order ; (*ii*) maintenance of a fair level of expenditure on the " nation-building " activities of Government ; (*iii*) the building up of resources for meeting post-war needs and problems ; and (*iv*) the desirability of not using temporary and fortuitous increases of revenue as a basis for substantial additions to the recurring liabilities of the Province.

These considerations have again weighed with Government in formulating its proposals for 1943-44. Account has at the same time been taken, in regard to Civil Defence measures, of the improvement in the war situation, and, in regard to Works Programmes, of the need firstly of not making demands on labour and material required for more essential purposes and secondly of not facilitating the course of inflation.

11. It will be recalled that as an initial contribution to the Post-War Reconstruction Fund a provision of Rs. 22·40 lakhs has been made in the current year's budget. Government has decided to add Rs. 60·53 lakhs to this Fund in 1943-44. As explained last year it would be premature to attempt at this stage any precise formulation of a programme of post-war reconstruction, but, among obvious items, Government attaches special importance to schemes for assisting demobilized personnel of the fighting services.

12. The " 3 per cent. Bombay Government Loan, 1955 " was floated during the course of the current year. The object of this transaction was to repay a part of the consolidated debt on which interest at 4½ per cent. is paid to the Central Government as against 3 per cent. on the new loan (issue price : 98½ per cent.) An amount of Rs. 350 lakhs has been so repaid. The consequent reduction in the equated instalments payable to the Central Government is Rs. 19·02 lakhs per annum, and this reduction will of course continue for the full period of repayment of the consolidated debt, viz., for 39 years to come. Correspondingly, but for a much shorter duration (13 years), the following annual provisions have to be made in connection with the new loan : (*i*) Rs. 10·63 lakhs for payment of interest on the loan, and (*ii*) Rs. 5·31 lakhs as contribution to a Depreciation Fund. There is, besides, a Sinking Fund to which Government has decided to contribute Rs. 19·65 lakhs in 1943-44.

13. There is some new expenditure on the amelioration of the conditions of service of certain classes of Government servants. The bulk of this expenditure is on the grant of dearness allowance. The pay-limits within which the allowance is admissible have been recently raised to Rs. 120 in Bombay City and to Rs. 90 in the mofussil. The rates of allowance have also been increased and the present rates are Rs. 9 in Bombay City and Rs. 7 in the mofussil for those whose emoluments are below Rs. 40 per mensem, and for others Rs. 11 in Bombay City and Rs. 9 in the mofussil. The provision on account of dearness allowance is distributed between various heads of expenditure, and the total cost, at the present rates, is estimated to be approximately Rs. 87·00 lakhs per annum, including grants-in-aid on this account to local bodies which adopt similar schemes of dearness allowance for their establishments.

Temporary increases in pay have been sanctioned to certain staff in the Police, Revenue and Jail Departments in recognition of the additional burdens which war and internal conditions have imposed on them. These increases, which have become operative during the last quarter of the current year, are estimated to cost Rs. 19·04 lakhs in 1943–44 and are due to be reviewed at the end of that year.

It has been decided to convert certain work-charged posts in the Public Works Department into temporary posts on the regular establishment and also to convert certain temporary as well as work-charged posts in that Department into permanent and pensionable posts. A provision of Rs. 1·10 lakhs has been made in the budget on this account.

14. Among individual items of new or additional expenditure, the following may be of interest:—

	New or additional expenditure.
	Rs.
Education.	
(*i*) Additional grant to the Backward Class Hostels in the Bombay Province	7,810
(*ii*) Additional grant to non-Government Secondary Schools for physical education	10,000
(*iii*) Additional grants to primary schools conducted by Local Authorities and private agencies under the Mass Literacy Scheme	15,000
(*iv*) Grant-in-aid to the Bombay University for its Chemical Technology Department	23,000
Medical and Public Health.	
(*v*) Improvements in arrangements and diet for in-patients at Local Board Dispensaries	24,417
(*vi*) Purchase of equipment for public health propaganda (Special Development Fund)	46,521
(*vii*) Establishment of a College of Nursing in Bombay (Special Development Fund)	50,974
(*viii*) Scheme for conversion of certain Taluka Dispensaries into Cottage Hospitals	73,386
(*ix*) Improvements to Salsette Water Supply	83,800
Agriculture, Veterinary, Co-operation and Industries.	
(*x*) Additional grant to the Bombay Provincial Co-operative Institute ..	5,000
(*xi*) Employment of a peripatetic demonstration party for training village lohars and sutars (Special Development Fund)	6,266
(*xii*) Additional grant-in-aid to District Local Boards on account of Veterinary Dispensaries	10,100
(*xiii*) Employment of peripatetic field demonstration parties to train agriculturists in silk-worm rearing (Special Development Fund)	11,715
(*xiv*) Scheme for scientific research work on the cultivation of rice in salt lands (Special Development Fund)	12,652
(*xv*) Grant to Education Committees of District Boards of Supervising Unions for expenditure on educational staff	13,500
(*xvi*) Opening of additional taluka demonstration centres (Special Development Fund)	31,840
(*xvii*) Scheme for developmental research on sheep and wool improvement in villages (Special Development Fund)	42,500
(*xviii*) Agricultural Research Stations for scientific work on crop improvement etc.	54,400
(*xix*) Scheme for the immunisation of cattle against disease (Special Development Fund)	82,623

15. The following statement illustrates the progressive increase of expenditure on the "nation-building" Departments of Government and gives comparable figures for Departments directly concerned with law and order :—

Expenditure head.	(In lakhs of rupees).				
	1939–40 Accounts.	1940–41 Accounts.	1941–42 Accounts.	1942–43 Revised.	1943–44 Budget.
Education	200·17	193·30	206·73	209·73	218·04
Medical and Public Health	74·49	82·56	87·81	105·56	120·91
Minor Irrigation Works	7·85	8·39	9·42	10·36	10·99
Agriculture, Veterinary and Co-operation and Rural Development provided under "25-General Administration".	32·16	34·38	45·51	58·98	54·89
Total ..	314·67	318·63	349·47	384·63	404·83
Police and Jails	167·13	176·16	193·99	246·05	245·28

16. On the basis of the revised estimates for the current year and the budget estimates of the next year, the year 1943–44 is expected to close with a cash balance of Rs. 324·28 lakhs—

	Closing cash balance for 1943–44 (lakhs of rupees)
Central Road Development Fund	—0·69
Famine Relief Fund	0·05
Provincial Road Fund	12·90
Press Depreciation Reserve Fund	0·48
Nasik Distillery Depreciation Fund	0·85
Other Accounts (grants for specific purposes)	0·09
Balance with the Reserve Bank and treasuries	41·00
Capital expenditure met from balances	—117·51
Other Debt Heads (excluding Civil Deposits and Advances Repayable) ..	140·75
Civil Deposits	44·25
Advances repayable	—351·67
Special Development Fund	133·97
Post-War Reconstruction Fund	82·93
Free Balance	336·88
	324·28

B. VENKATAPPIAH,
Joint Secretary to Government.

Statement showing items approved for expenditure from the Special Development Fund over three years 1943-44, 1944-45 and 1945-46 including items already included in the budget for 1943-44.

[Figures in thousands of rupees.]

—	1943-44.	1944-45.	1945-46.
7, Land Revenue—			
Construction and repairs of chavdis	1,50	1,50	1,50
Total—7, Land Revenue ..	1,50	1,50	1,50
10, Forest—			
Construction of quarters for forest subordinates in malarious places	29	48	30
Total—10, Forest ..	29	48	30
18, Other Revenue Expenditure, etc.—			
Minor Irrigation Works	7,37	7,00	7,00
Total—18, Other Revenue Expenditure, etc. ..	7,37	7,00	7,00
25, General Administration—			
Grants to District Development Boards ..	2,45	2,45	2,45
Discretionary grants to Collectors	1,05	1,05	1,05
Pay etc. of the Rural Assistants working under the Collector	47	47	....
Total—25, General Administration ..	3,97	3,97	3,50
29, Police—			
Traffic amenities in Bombay City	25	25	....
Total—29, Police ..	25	25	....
37, Education—			
Building grants to secondary Schools ..	65	65	65
Acquisition of play-grounds	15	20	20
Acquisition for Secondary Schools	....	20	20
Grants for primary school buildings	....	75	75
Total—37, Education ..	80	1,80	1,80

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—	1943-44.	1944-45.	1945-46.
38, Medical—			
Touring Medico-*cum*-propaganda units in the partially excluded areas	12	12	12
Research Scholarships at the Haffkine Institute	4	4	4
Serum manufacture at the Haffkine Institute, Bombay	2,77	1,75	....
College of Nursing, Bombay	52	41	41
Staff for manufacture of sulphathiasol at Haffkine Institute, Bombay	....	9	5
Hospital equipment	....	50	50
Total—38, Medical ..	3,45	2,91	1,12
39, Public Health—			
Village Water Supply—			
(*i*) General Department	5,00	5,00	5,00
(*ii*) Public Works Department	9,73	10,00	10,00
Malaria in Kanara District: Supervised spraying with Pyrocide 20 in a group of villages ..	2	2	....
Experimental appointment of Health Officers and subordinate staff for selected districts ..	1,34	1,15	1,15
Appointment of staff for dealing with epidemics..	1,47	1,20	1,20
Grants to Municipalities for Public Health purposes	10,00	10,00	....
Grants to Local Boards for anti-malaria, housing purposes	10	10	....
Preparation and purchase of materials for Public Health propaganda, e.g., films, magic lanterns, etc.	47	2	2
Total—39, Public Health ..	28,13	27,49	17,37
40, Agriculture—			
Rice breeding sub-station at Vadgaon ..	5	3	....
Tegur cattle breeding farm	8	7	7
Boring operations	1	....	....

—	1943-44.	1944-45.	1945-46.
40, Agriculture—contd.			
Demonstration of the method of Katra caterpillars in North Gujarat	2	....	....
Model project for the introduction and demonstration of agricultural improvements in Dohad Taluka and Jhalod Mahal of the Panch Mahals District	1	2	2
Grants-in-aid	4	4	4
Potato Varietal Trial Scheme	6	6	6
Training of rural assistants	1,70	1,76	....
Bunding and Dry Farming survey and development scheme	1,59	1,30	1,30
Rice and ragi breeding sub-station at Igatpuri ..	9	5	....
Research and experimental work in connection with agave cultivation	2	1	....
Reclamation of marl lands in Sholapur District ..	3	3	....
Pulse Research Scheme	5	....	....
Additional Taluka Demonstration Centres ..	1,24	22	....
Organisation and training in bee keeping ..	4	4	....
Improvement of poultry in villages	7	7	....
Investigation into Koleroga disease of betel nuts	5	4	5
Tree Planting Scheme	1	....	....
Research in Agricultural Economics	4	....	....
Development of Dangi breed as a measure towards the improvement of cattle in the Konkan	12	10	....
Extension of the Broach Cotton Breeding Scheme	....	6	6
Seed Multiplication scheme at the cereal Breeding Station, Niphad	2	....	....
Development of horticultural work in co-operation with rural development boards ..	4	2	2
Sheep breeding research sub-station at Bagalkot, District Bijapur	4	4	4
Scientific work on improvement of irrigated wheat at the Cereal Breeding Station, Niphad ..	2	1	....
Improvement of butter industry	1	3	....

—	1943-44.	1944-45.	1945-46.
40, Agriculture—contd.			
Anti-erosion schemes	5,00	....	....
Scientific research work on the cultivation of rice in salt lands	13	5	5
Development research on sheep and wool improvement in villages	42	15	15
Survey of citrus die-back diseases	6	5	5
Genetic improvement of Kodra	2	3	3
Research on small millets	2	2	2
Formation of Kankrej Breed Society ..	3	2	2
Total—40, Agriculture ..	11,13	4,32	1,98
41, Veterinary—			
Immunisation of cattle against disease and consequent reduction in live-stock mortality ..	85	54	54
Construction of Veterinary dispensaries ..	....	15	....
Total—41—Veterinary ..	85	69	54
42, Co-operation—			
Debt Adjustment Boards	70	51	51
Training of Rural Assistants	28	28	....
Grant to Provincial Co-operative Marketing Societies	5	....	....
Grading of Mosambis	3	2	....
Employment of Assistant Bhil Officers, Pleaders to watch the interest of backward class debtors, owing to the introduction of Bombay Agricultural Debtors' Relief Act	....	9	....
Total—42, Co-operation ..	1,06	90	51
43, Industries—			
Issue of Quality certificates for Industrial Products	7	9	9
Inland Fisheries	3	....	....
Fish Curing Yards	41	....	....
Industrial Research Schemes	10	....	....

——	1943–44.	1944–45.	1945–46.
43, Industries—contd.			
Assistance to educated unemployed to set up in business	20	20	20
Loans and subsidies to trained Artisans ..	20	20	20
Development of Cottage and Small Scale Industry		19	....
Development of Handloom Industry	24	66	....
Peripatetic Demonstration Party for Hemp manufacture	2	....	....
Peripatetic School for training in boot laces, files-strings, carpets, etc.	4	....	....
Weaving Schools	10	9	9
Silk-Farm, Belgaum	9	9	9
Sales Depots for Marketing Products of Cottage and Small Scale Industries	35	31	22
Cottage Industry Experimental Work-shop, Poona	15	15	15
Charges in connection with economic Development and Improvement of Rural Areas ..	22	20	17
Village Oil Industry	18	7	7
Coir Manufacture School	3	....	....
Coir Supervisors	3	....	....
Development of Pottery Industry	15	11	11
Development of Arts and Crafts	12	11	11
Lacquer Work Demonstration Party	5	4	4
Development of cane and bamboo works ..	7	3	3
Dyeing Demonstration Parties	6	....	....
Peripatetic Wool-weaving School	3	3	3
Sann Hemp experiments	8	....	....
Glass Bangle Manufacture	10	12	12
Peripatetic Field Demonstration Party to train agriculturists in silk-worm rearing ..	12	7	7
Peripatetic Demonstration Party for training Village lohars and sutars	6	4	....
Scheme for a substitute for rubber	16	....	....
Scheme for a peripatetic demonstration school in leather working, Ahmednagar	7	....	....
Total—43, Industries ..	3,53	2,80	1,79

—	1943-44.	1944-45.	1945-46.
47, Miscellaneous Departments—			
Nature Cure Dispensary at DeLisle Road, Bombay	2	2	2
Four 'D' type centres in Bombay	6	5	5
Nursery School at Naigaum, Bombay ..	2	1	1
Nature Cure Dispensary at Ahmedabad ..	1	1	1
Four 'C' type Centres at Ahmedabad ..	8	8	8
Additional specially equipped 'C' type Centres at Bhawani Rishi Peth, Sholapur ..	6	....	....
Circulating Library Scheme	8	....	....
Five medical aid posts at five 'C' type recreation centres at Sholapur	3	9	9
Ameliorative measures for the backward classes	5,00	....	....
Total—47, Miscellaneous Departments ..	5,35	26	26
50, Civil Works—			
Constructing a high-level causeway over the Narangi river in mile 24/4 of Harnai-Khed road	24	....	....
Constructing a high level causeway over the Phurus Nalla in mile 20/3 of Harnai-Khed road	14	....	....
Construction of Dharmashalas, quarters for hospital staff and other buildings at several hospitals and dispensaries	....	61	....
Total—50, Civil Works ..	38	61	....
Grand Total ..	68,06	54,98	37,67

STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, ACCOUNTS OF RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD IN THE YEARS 1937-38, 1938-39, 1939-40, 1940-41, 1941-42 AND BUDGET AND REVISED ESTIMATES FOR 1942-43 AND BUDGET ESTIMATES FOR 1943-44.

No. of Account Head.	Heads of Revenue.	1937-38 (Accounts).	1938-39 (Accounts).	1939-40 (Accounts).	1940-41 (Accounts).	1941-42 (Accounts).	1942-43 (Budget).	1942-43 (Revised).	1943-44 (Budget).
1.	2	3	4	5	6	7	8	9	10
	Principal Heads of Revenue.								
IV	Taxes on Income other than Corporation tax	25,00	30,00	55,80	83,20	1,47,80	1,67,40	2,18,00	2,42,00
V	Salt	2	1	...	...	...	...	...	...
VII	Land Revenue	3,19,65	3,54,62	3,43,20	3,45,54	3,94,57	3,22,39	3,32,59	3,35,56
VIII	Provincial Excise	3,21,73	2,89,77	2,02,13	2,21,12	2,70,95	2,42,92	3,16,13	2,88,02
IX	Stamps	1,54,92	1,44,36	1,38,93	1,46,49	1,62,14	1,39,00	1,50,00	1,45,00
X	Forest	43,15	40,60	38,61	44,54	69,76	54,86	1,07,53	1,26,85
XI	Registration	15,25	14,41	13,77	15,02	16,88	14,85	17,96	17,28
XII	Receipts under Motor Vehicles Acts	43,69	45,39	41,78	49,72	45,24	35,61	41,64	40,35
XIII	Other Taxes and Duties ...	53,24	63,96	1,94,03	2,35,17	2,16,30	1,88,06	1,97,62	1,94,22
	Total ...	9,76,65	9,83,12	10,28,25	11,40,80	13,23,64	11,65,09	13,81,47	13,89,28
	Irrigation, Navigation, Embankment and Drainage Works.								
XVII	Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept ...	16,17	15,34	19,38	26,55	41,18	26,38	26,53	25,41
XVIII	Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.	6,71	6,59	12,75	14,01	14,36	18,61	13,12	14,85
	Total ...	22,88	21,93	32,13	40,56	55,54	44,99	39,65	40,26
	Debt Service.								
XX	Interest	72,12	72,21	71,03	70,55	68,69	69,23	69,50	66,78
	Civil Administration.								
XXI	Administration of Justice ...	14,05	15,27	16,83	18,44	19,05	17,00	22,06	18,75
XXII	Jails and Convict Settlements ...	4,44	4,24	4,07	4,80	5,20	4,57	5,98	5,65
XXIII	Police	8,33	9,32	9,86	14,42	13,45	12,00	16,65	13,48
XXVI	Education	15,76	15,83	22,97	25,60	21,02	19,15	18,70	17,99
XXVII	Medical	14,71	14,64	15,15	15,80	17,58	17,64	18,82	28,84
XXVIII	Public Health	20,98	19,85	27,29	29,52	36,49	53,37	47,80	53,07
XXIX	Agriculture	3,75	3,46	4,27	4,57	8,77	9,31	14,42	14,60
XXX	Veterinary	35	37	39	42	35	40	28	1,12
XXXI	Co-operation	1,85	1,95	3,26	8,45	5,51	6,29	6,30	3,46
XXXII	Industries	4,50	5,03	4,42	4,18	5,33	5,30	5,70	9,25
XXXVI	Miscellaneous Departments ...	1,81	1,99	1,80	1,86	2,10	2,27	2,20	7,26
	Total ...	90,53	91,85	1,10,31	1,28,06	1,34,95	1,47,30	1,58,91	1,73,47
	Civil Works.								
XXXIX	Civil Works	51,00	40,08	37,02	31,81	64,14	54,70	71,61	60,14
XL	Bombay Development Scheme ...	7,09	8,29	11,90	14,26	15,21	14,65	14,88	15,06
XLI	Receipts from Electricity Schemes.	...	...	...	2	3	- 2	- 1	...
	Total ...	58,09	48,37	48,92	46,09	79,38	69,33	86,48	75,20
	Miscellaneous.								
XLIII	Transfers from Famine Relief Fund.	6,17	2,22	1,89	2,21	1,52	2,25	2,30	2,34
XLIV	Receipts in aid of Superannuation.	8,31	8,51	7,81	7,44	6,70	6,19	6,32	6,47
XLV	Stationery and Printing ...	4,05	3,63	3,30	4,16	5,80	4,36	5,39	4,83
XLVI	Miscellaneous	4,38	5,63	7,20	5,32	9,07	9,23	9,57	10,37
L	Miscellaneous adjustments between Central and Provincial Governments	...	28	25	20	2	19	10	8
	Total ...	22,91	20,27	20,45	19,33	23,11	22,22	23,68	24,09
	Extraordinary Items.								
LI	Extraordinary Receipts ...	63	6,84	3,14	2,85	1,08	...	75	...
LII-B	Civil Defence	...	...	...	...	...	...	19	12
	Total ...	63	6,84	3,14	2,85	1,08	...	94	12
	Total, Revenue ...	12,43,81	12,44,59	13,14,23	14,48,24	16,86,39	15,18,16	17,60,63	17,69,20

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No. of Account Head.	Heads of Revenue.	1937-38 (Accounts).	1938-39 (Accounts).	1939-40 (Accounts).	1940-41 (Accounts).	1941-42 (Accounts).	1942-43 (Budget).	1942-43 (Revised).	1943-44 (Budget).
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits and Advances.								
	N.—Public Debt.								
	Permanent Debt	...	...	...	...	...	...	3,54,23	.....
	Floating Debt	...	15,00	41,00	...	...	...	...	...
	Loans from the Central Government	...	...	...	...	...	...	...	.....
	O.—Unfunded Debt.								
	Special loans	...	...	13,50	1,50	...	...	...	.....
	State Provident Funds ...	56,72	58,06	57,15	57,23	62,38	61,00	63,00	63,00
	P.—Deposits and Advances.								
	Famine Relief Fund	9,03	3,89	2,20	2,55	4,62	2,25	2,30	2,34
	Transfers from Famine Relief Fund.	...	...	...	...	...			
	Appropriation for Reduction or Avoidance of Debt	32,60	6,27	6,86	6,03	6,36	6,70	4,98	28,90
	Provincial Road Fund ...	13,90	21,50	23,41	16,66	12,09	3,32	8,15	6,76
	Special Development Fund ...	...	50,00	25,00	1,00,00	1,27,29	20,00	20,00	.....
	Postwar Reconstruction Fund ...	...	...	...	...	...	22,40	22,40	60,53
	Depreciation Reserve Fund—Government Presses ...	24	23	23	25	31	30	31	31
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery)	20	20	7,88	20	20	20	20	20
	Deposits of Local Funds ...	3,07,68	3,32,21	3,21,15	3,18,50	3,49,56	3,30,00	3,39,00	3,44,00
	Departmental and Judicial Deposits—Civil Deposits ...	4,21,11	5,55,11	5,32,82	5,94,20	8,94,30	5,10,00	11,00,00	10,45,00
	Departmental and Judicial Deposits—Other Accounts ...	4,33	33,78	26,10	29,69	45,53	48,28	59,04	53,33
	Advances repayable	20,22	18,00	18,86	18,69	21,57	20,00	30,00	24,00
	Permanent Advances	4	8	3	5	3	4	32	6
	Accounts with foreign Governments and Indian States	5	...	...	...	...	...		.....
	Accounts with the Government of Burma	54	59	1,10	12	6	10	30	20
	Accounts with the Reserve Bank ...	98	2,03	2,20	3,17	47	30	39	40
	Suspense Accounts	3,38,24	5,45,31	6,58,08	7,83,48	14,63,94	17,50,00	18,84,00	17,65,00
	Cheques and Bills	2,93,48	2,93,51	3,16,69	3,21,67	3,57,21	3,30,00	4,45,00	4,10,00
	Departmental and similar Accounts.	1,21	96	49	1,05	1,23	1,30	1,20	1,20
	R.—Loans and Advances by Provincial Government ...	63,24	62,31	66,59	72,45	71,48	75,27	75,27	74,79
	S.—Remittances.								
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General	13,92,05	13,61,19	14,07,98	14,79,25	17,03,52	14,88,00	21,44,00	19,76,00
	Remittances by Bills ...	3,68,06	3,84,12	4,34,95	2,25,82	...	...	...	.....
	Adjusting account between Central and Provincial Governments ..	3,88,50	1,91,36	2,63,23	84,77	95,12	91,00	1,10,00	1,03,00
	Adjusting accounts with Railways	...	...	49,76	14,29	18,00	17,00	18,00	18,00
	Inter-Provincial suspense account.	25,49	21,84	20,08	1,85	1,03	5,00	2,50	2,50
	Reserve Bank of India Remittances	...	...	...	2,07,58	5,16,71	4,32,00	6,33,00	5,77,00
	Total, Debt Heads ...	37,37,91	39,57,55	42,97,34	43,41,05	57,53,01	52,15,06	73,17,59	65,56,52
	Total Receipts ...	49,81,72	52,02,14	56,11,57	57,89,29	74,39,40	67,33,22	90,78,22	83,25,72
	Opening balance ...	1,47,44	71,47	77,78	69,16	98,85	46,44†	2,79,59‡	41,24*
	Grand Total ...	51,29,16	52,73,61	56,89,35	58,58,45	75,38,25	67,79,66	93,57,81	83,66,96

† This is exclusive of (*a*) 4,39,44 on account of investment of cash balance in treasury bills, (*b*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India Securities and (*d*) 75 lakhs invested in long dated Government of India Securities.

‡ This is exclusive of (*a*) 5,83,64 on account of investment of cash balance in treasury bills, (*b*) about 59 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India Securities and (*d*) 75 lakhs invested in long dated Government of India Securities.

* This is exclusive of(*a*) 2,91,64 on account of investment of cash balance in Treasury bills, (*b*) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery mostly in Government of India Securities and (*d*) 75 lakhs invested in long dated Government of India Securities.

No. of Account Head.	Heads of Expenditure.	1937-38 (Accounts).	1938-39 (Accounts).	1939-40 (Accounts).	1940-41 (Accounts).	1941-42 (Accounts).	1942-43 (Budget).	1942-43 (Revised).	1943-44 (Budget).
1	2	3	4	5	6	7	8	9	10
	Direct Demands on Revenue.								
7	Land Revenue	46,82	66,76	66,66	65,18	67,04	67,68	69,22	68,45
8	Provincial Excise	39,14	40,65	36,69	38,31	41,12	40,51	42,08	43,29
9	Stamps	1,97	1,94	1,94	2,01	2,12	1,95	2,18	2,08
10	Forest	27,26	26,87	26,30	28,09	34,33	31,47	69,56	80,86
11	Registration	5,68	5,35	5,29	5,24	5,60	5,44	6,16	5,88
12	Charges on account of Motor Vehicles Acts.	18,30	21,24	17,74	27,21	23,34	15,21	20,35	18,86
13	Other Taxes and Duties	18,05	13,73	13,19	10,00	15,36	14,97	9,35	15,07
	Total ...	1,57,72	1,76,54	1,67,81	1,76,04	1,88,91	1,77,23	2,18,90	2,34,49
	Irrigation Revenue Account.								
17	Interest on Works for which capital accounts are kept—Irrigation Works.	41,62	41,67	41,69	41,72	41,76	41,80	41,78	41,81
18	Other Revenue Expenditure financed from Ordinary Revenues—								
	A. Irrigation Works (P. W.) ...	3,57	3,68	2,24	86	85	67	85	80
	B. Navigation, Embankment and Drainage Works (P. W.).	50	43	37	7	6	7	7	6
	A. and B. Irrigation Works (Civil).	8,40	5,19	7,85	8,39	9,42	13,21	10,36	10,99
18 (1)	Other Revenue Expenditure financed from Famine Fund.	...	...	1,24	1,21	...	75	...	...
19	Construction of Irrigation, Navigation, Embankment and Drainage Works.	...	...	...	...	...	1	1	1
	Total ...	54,09	50,97	53,39	52,25	52,09	56,51	53,07.	53,67
	Debt Services.								
22	Interest on Debt and other obligations...	1,05,05	1,19,55	1,18,44	1,15,23	1,12,02	1,09,46	1,17,05	1,02,00
23	Appropriation for Reduction or Avoidance of Debt.	20,11	6,27	6,86	6,03	6,36	6,70	4,98	28,90
	Total ...	1,25,16	1,25,82	1,25,30	1,21,26	1,18,38	1,16,16	1,22,03	1,30,90

No. of Account Head.	Heads of Expenditure.	1937-38 (Accounts).	1938-39 (Accounts).	1939-40 (Accounts).	1940-41 (Accounts).	1941-42 (Accounts).	1942-43 (Budget).	1942-43 (Revised).	1943-44 (Budget).
1	2	3	4	5	6	7	8	9	10
	Civil Administration.								
25	General Administration	1,02,88	80,91	78,77	75,20	87,06	87,17	93,26	1,00,53
27	Administration of Justice	62,69	66,53	66,43	65,63	67,23	67,69	69,10	71,34
28	Jails and Convict Settlements ...	17,32	16,33	16,82	18,62	21,18	18,70	33,56	25,17
29	Police	1,42,34	1,43,70	1,50,31	1,57,54	1,72,81	1,76,88	2,12,49	2,20,11
30	Ports and Pilotage	5	2	5	6	1	5	5	3
36	Scientific Departments	1,06	1,03	1,14	1,09	1,07	1,08	1,08	1,09
37	Education	1,68,05	1,90,64	2,00,17	1,98,30	2,06,73	2,07,65	2,09,73	2,18,04
38	Medical	43,54	45,33	46,39	54,43	53,19	55,39	57,66	67,48
39	Public Health	24,06	27,54	28,10	28,13	34,62	55,52	47,90	53,43
40	Agriculture	13,68	14,80	11,99	11,74	19,74	21,32	32,08	29,84
41	Veterinary	3,98	4,10	4,41	4,39	4,57	4,96	5,05	6,04
42	Co-operation	6,09	6,14	15,76	18,25	15,05	13,06	13,80	10,71
43	Industries	7,58	8,92	7,65	6,96	8,80	10,45	10,56	16,13
47	Miscellaneous Departments ...	7,68	8,34	11,74	9,67	10,92	11,77	15,44	25,76
	Total ...	6,01,00	6,14,23	6,39,73	6,45,01	7,02,98	7,31,69	8,01,76	8,45,76
	Civil Works.								
50	Civil Works	1,27,46	1,13,09	1,12,80	1,02,07	1,45,16	1,50,81	1,68,08	1,58,23
51	Bombay Development Scheme ...	3,86	9,96	9,79	8,08	8,02	8,84	13,31	8,66
53	Capital outlay on Electricity schemes met out of revenue.	...	...	3,72	13	6	...	1	...
	Total ...	1,31,32	1,23,05	1,26,31	1,10,28	1,53,24	1,59,65	1,81,40	1,66,89
	Miscellaneous.								
54	Famine—								
	A. Famine Relief	7,12	3,06	66	1,00	1,52	1,50	12,00	10,00
	B. Transfers to Famine Relief Fund...	6,51	1,70	...	...	2,42	...	...	...
55	Superannuation Allowances and Pensions.	1,10,87	1,15,16	1,20,38	1,24,87	1,28,84	1,30,18	1,31,53	1,35,13
55-A	Commutation of Pensions financed from ordinary revenues.	6	4	3	...	...	...	...	...
56	Stationery and Printing	13,18	12,58	12,67	17,05	18,57	17,54	21,07	21,85
57	Miscellaneous	6,94	55,97	35,61	1,10,21	1,57,22	1,26,48	37,57	14,49
	Total ...	1,44,68	1,88,51	1,69,35	2,53,13	3,08,57	2,75,70	2,02,17	1,81,47
	Extraordinary Items.								
63	Extraordinary Charges	34	36	1,38	2,84	1,21	24	4,53	...
64-A	Transfer to the Revenue Reserve (Post War Reconstruction) Fund.	...	...	...	...	...	...	22,40	60,53
64-B	Civil Defence	...	...	...	...	...	...	95,30	95,03
	Total ...	34	36	1,38	2,84	1,21	24	1,22,23	1,55,56
	Total Expenditure on revenue account (including revenue expenditure and capital expenditure within revenue account).	12,14,31	12,79,58	12,83,27	13,60,81	15,25,38	15,17,18	17,01,56	17,68,74
	Capital Account not charged to Revenue.								
68	Construction of Irrigation, Navigation, Embankment and Drainage Works ...	1,95	91	42	87	1,36	75	61	19
70	Capital outlay on improvement of Public Health.	47	1,13	74	32	7	6,08	4,01	4,20
80	Bombay Development Scheme ...	4,55	1,88	−58	−11	−5,90	−5,45	−1,35	−70
81	Capital Account of Civil Works outside the Revenue Account.	4	...	...	6,18	6,29	6,32	5,91	2,87
83	Payments of Commuted value of Pensions.	6,68	3,76	4,01	2,71	20	1,80	99	71
85	Payments to Retrenched Personnel ...	−52	−30	...	...	...	...	...	...
	Total, Capital Expenditure outside the revenue account.	13,17	7,38	4,59	9,97	2,02	9,50	10,17	7,27

No. of Account Head.	Heads of Expenditure.	1937-38 (Accounts).	1938-39 (Accounts).	1939-40 (Accounts).	1940-41 (Accounts).	1941-42 Accounts).	1942-43 (Budget).	1942-43 (Revised).	1943-44 (Budget).
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits and Advances.								
	N.—Public Debt.								
	Permanent debt	67	27	23	4	14	...	10	...
	Floating debt	...	15,00	41,00	...	...	...	...	...
	Loans from the Central Government	74,75	60,13	62,32	65,62	68,02	70,55	4,18,91	70,80
	O.—Unfunded Debt.								
	Special Loans	...	...	12,00	89	63	29	1,03	...
	State Provident Funds	34,74	43,20	47,89	39,24	42,95	41,00	46,00	45,00
	P.—Deposits and Advances.								
	Famine Relief Fund	6,32	4,90	3,58	2,21	1,52	2,96	6,02	2,34
	Appropriation for Reduction or Avoidance of Debt	...	...	...	...	...	...	...	...
	Sinking Fund Investment Account ...	...	...	...	...	...	...	...	24,96
	Provincial Road Fund	15,99	20,51	9,19	15,05	13,54	11,50	13,03	6,50
	Special Development Fund	...	...	¶15,65	16,20	40,07	60,44	48,34	68,06¶
	Depreciation Reserve Fund—Government Presses	47	37	20	17	55	97	36	97
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery) ...	1	5,23	7,72	2	8	11	11	10
	Deposits of Local Funds	3,07,55	3,27,20	3,25,92	3,21,22	3,41,85	3,30,00	3,44,00	3,44,00
	Departmental and Judicial Deposits—								
	Civil Deposits	4,26,11	5,39,80	5,12,97	5,89,29	6,84,13	5,10,00	13,01,00	10,45,00
	Do. —Other Accounts.	43,19	33,05	31,42	26,95	45,69	48,28	64,13	53,33
	Advances repayable	20,36	18,11	18,73	18,70	22,01	20,00	3,81,00	24,00
	Permanent advances	5	5	7	5	39	4	12	6
	Accounts with Foreign Governments and Indian States	1	...	...	...	...	...	...	...
	Accounts with the Government of Burma.	54	58	1,10	12	6	10	30	20
	Accounts with the Reserve Bank ...	1,79	2,30	3,54	97	39	30	40	40
	Suspense Accounts	4,12,79	5,80,03	7,40,95	9,38,86	17,00,28	17,31,40	15,92,00	17,56,00
	Cheques and Bills	2,92,02	2,91,29	3,14,03	3,21,44	3,53,90	3,30,00	4,45,00	4,10,00
	Departmental and similar accounts ...	1,22	94	67	91	1,21	1,30	1,20	1,20
	Miscellaneous Security Purchase Accounts	...	...	...	...	74,93	...	28	...
	Miscellaneous Government account ...	12,49	...	...	...	...	...	...	...
	R.—Loans and Advances by Provincial Government	12,81	9,27	10,74	10,17	9,62	19,40	27,26	19,89
	S.—Remittances.								
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General	13,86,96	13,59,35	14,06,00	14,82,84	16,96,84	14,88,00	21,51,00	19,76,00
	Remittances by Bills	3,65,33	3,84,34	4,34,13	2,29,11	...	...	...	...
	Adjusting account between Central and Provincial Governments	3,88,55	1,91,09	2,62,46	85,75	94,59	91,00	1,11,00	1,03,00
	Adjusting accounts with Railways ...	...	...	49,77	15,91	16,38	17,00	18,00	18,00
	Inter-Provincial Suspense Account ...	25,49	21,85	20,05	66	2,45	5,00	2,25	2,50
	Reserve Bank of India Remittances ...	...	...	...	2,06,43	5,19,04	4,32,00	6,32,00	5,77,00
	Total, Disbursements under Debt Heads	38,30,21	39,08,87	43,32,33	43,88,82	57,31,26	52,11,64	76,04,84	65,49,81
	Total, Capital and Debt Heads ...	38,43,38	39,16,25	43,36,92	43,98,79	57,33,28	52,21,64	76,15,01	65,56,58
	Total, Disbursements ...	50,57,69	51,95,83	56,20,19	57,59,60	72,58,66	67,38,32	93,16,57	83,25,32
	Closing Balance ...	71,47	77,78	69,16	98,85	2,79,59†	41,34‡	41,24§	41,64‖
	Grand Total ...	51,29,16	52,73,61	56,89,35	58,58,45	75,38,25	67,79,66	93,57,81	83,66,96

* For details, *vide* Appendix at pages 161-175 *post*.

† This is exclusive of (*a*) 5,83,64 on account of investment of cash balance in treasury bills, (*b*) about 59 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities, and (*d*) 75 lakhs invested in long dated Government of India securities.

‡ This is exclusive of (*a*) 4,20,84 on account of investment of cash balance in treasury bills, (*b*) about 63 lakhs belonging to the Famine Relief Fund invested mostly in Government of India securities, (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities, and (*d*) 75 lakhs invested in long dated Government of India securities.

§ This is exclusive of (*a*) 2,91,64 on account of investment of cash balance in treasury bills, (*b*) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities, and (*d*) 75 lakhs invested in long dated Government of India securities.

‖ This is exclusive of (*a*) 2,82,64 on account of investment of cash balance in treasury bills, (*b*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities, and (*d*) 75 lakhs invested in long dated Government of India securities.

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

(In thousands of rupees)

	Total estimated cost of works included in 1943-44 Budget Estimates.			Expenditure up to 31st March 1942.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1942-43.	1943-44.	
1	2	3	4	5	6	7	8
Irrigation Works ...	2,99	...	2,99	81	15	19	1,84
Bombay Development Scheme ...	7,18,29	...*	7,18,29	6,22,16	73	4	95,36
Other Works ...	42,11	8	42,19	8,54	7,79	7,07	18,79
Total ...	7,63,39	8	7,63,47	6,31,51	8,67	7,30	1,15,99

Note.—The statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances except expenditure under "83, Payments of commuted value of pensions".

* These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of the expenditure under this head but are obtained by deducting the figures under "Suspense" and "Receipts from sale of surplus plant" from the figures under "Works" and "Establishment". For details see paragraph 285.

STATEMENT C.

Statement of Outstanding Debt.

[In thousands of Rupees.]

Head.	Total outstanding on 1st April 1942.	To be borrowed in 1942–43.	To be repaid in 1942–43.	Total outstanding on 31st March 1943.	To be borrowed in 1943–44.	To be repaid in 1943–44.	Total outstanding on 31st March 1944.
1	2	3	4	5	6	7	8
I. Consolidated Debt—							
(*a*) Government share ..	17,62,30	..	(3,63,30 3,50,00* 13,30)	13,99,00	..	12,28	13,86,72
(*b*) Share of the Bombay Municipal Corporation, viz., three long-dated loans of the Improvement Trust ..	3,87,85	..	4,91	3,82,94	..	5,08	3,77,86
Total, Consolidated Debt ..	21,50,15	..	3,68,21	17,81,94	..	17,36	17,64,58
II. Permanent debt 3 per cent. Bombay Government Loan, 1955	..	3,54,23	..	3,54,23	..	..	3,54,23
III. Floating Debt—							
(*a*) Treasury Bills ..	..	..	..	..	..	..	..
(*b*) Other Floating Debt ..	..	..	..	..	..	..	..
Total, Floating Debt ..	..	..	..	..	..	..	..
IV. Loans to Bombay Municipal Corporation	8,33,63	..	50,70	7,82,93	..	53,44	7,29,49
Total ..	29,83,78	..	4,18,91	25,64,87	..	70,80	24,94,07
Net debt on Government account (i.e., items I (*a*), II and III) ..	17,62,30	3,54,23	3,63,30	17,53,23	..	12,28	17,40,95

N.B.—The above figures do not include unfunded debt, mainly State Provident Funds which on 1st April 1942 amounted to 4,11,00 and are expected to amount to 4,28,00 on 1st April 1943. These obligations will have to be met some time in future, but at present the accumulations are in excess of withdrawals (see paragraphs 298–300).

The figures do not take into account credit for sums lent by Government to cultivators, local authorities, etc. These outstandings amounted on 1st April 1942 to 1,16,07.

In addition a small sum of 1,13 on account of the B. D. Loan, 1920, was still lying unclaimed on 1st April 1942 (see paragraph 293).

*Repaid to the Government of India partly from the proceeds of the 3 per cent. Bombay Government Loan, 1955 (3,48,92) and partly from the general balances (1,08).

STATEMENT D.

Statement of Debt Charges.

[In thousands of Rupees.]

	1941–42 (Accounts).			1942–43 (Revised).			1943–44 (Budget).		
	Interest.	Principal	Total.	Interest.	Principal	Total.	Interest.	Principal	Total.
Total debt charges included in the budget ..	1,58,16	68,02	2,26,18	1,63,10	4,18,91	5,82,01	1,48,06	70,80	2,18,86
Debt charges paid by local bodies in Bombay City and passed on to the Government of India ..	57,69	53,79	1,11,48	55,09	55,61	1,10,70	52,39	58,52	1,10,91
Net debt charges borne by provincial revenues ..	1,00,47	14,23	1,14,70	1,08,01	3,63,30	4,71,31	95,67	12,28	1,07,95

N.B.—The above figures of net debt charges do not take into account the receipts of interest on loans and advances made by Government which amount to about 7 lakhs.

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

IV, Taxes on Income other than Corporation Tax.

Page 13, Civil Budget Estimates.

—	Accounts 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Share of taxes on income.. ..	1,47,80	1,67,40	2,18,00	2,42,00

1. Under section 138(*1*) of the Government of India Act, 1935, taxes on income other than agricultural income shall be levied and collected by the Federation, but a prescribed percentage of the net proceeds in any financial year of any such tax, except in so far as those proceeds represent proceeds attributable to Chief Commissioners' Provinces or to taxes payable in respect of Federal emoluments, shall not form part of the revenues of the Federation, but shall be assigned to the Provinces and to the Federated States, if any, within which the tax is leviable. The Government of India (Distribution of Revenues) Order, 1936, has accordingly fixed the prescribed percentage at 50 and the share of the Government of Bombay at 20 per cent., of the prescribed percentage. The Order originally laid down that in addition to its own share the Central Government shall during the year 1937–38 to 1941–42, retain either the whole of the Provincial share or so much of it as, together with the Railway contribution to general revenues, shall bring the Central Government's share up to 13 crores. This Order has since been modified and it has now been provided that with effect from 1st April 1939 the sum to be retained by the Central Government out of the provincial pool shall be a fixed sum of 4½ crores during each of the years 1939–40, 1940–41 and 1941–42. The sum to be retained by the Central Government during the current year is also fixed at 4½ crores. The revised estimate for the current year is much higher than the budget estimate because the final accounts for 1941–42 revealed that a further sum of 6 lakhs was due to this Government for that year and also because the current year's income-tax receipts are expected to be considerably larger than originally estimated. The next year's estimate has been prepared on the basis of the latest information obtained from the Central Government.

VII and 7, Land Revenue.

Revenue.

Pages 13–14, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Ordinary revenue	3,89,82	3,20,00	3,30,00	3,32,00
Sale proceeds of waste lands and redemption of land tax	2,79	1,70	1,70	2,02
Recoveries on account of survey and settlement charges	2,49	1,92	2,10	2,10
Recovery of cost of maintenance of boundary pillars	..	..	3	..
Recoveries of overpayments	12	8	8	10
Collection of payments for services rendered ..	63	80	60	80
Miscellaneous	7,17	5,46	6,28	6,20
Transfer from the deposit account of the Special Development Fund	56	1,50	1,50	1,50
Deduct—Portion of land revenue due to irrigation	— 7,07	— 6,64	— 6,70	— 7,06
Total, Land Revenue ..	3,96,51	3,24,82	3,35,59	3,37,66
Deduct—Refunds ..	— 1,94	— 2,43	— 3,00	— 2,10
Total ..	3,94,57	3,22,39	3,32,59	3,35,56

Expenditure.

Pages 58–71, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Charges of Administration	25,67	24,93	25,69	24,90
Land Records	26,51	26,92	27,68	27,74
Assignments and Compensations	14,25	14,28	14,29	14,25
Special Development Programme	56	1,50	1,50	1,50
Charges in England	5	5	6	6
Total ..	67,04	67,68	69,22	68,45
Charged ..	*6,74*	*6,93*	*6,87*	*6,61*
Voted ..	60,30	60,75	62,35	61,84

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Revenue.

2. *Ordinary Revenue.*—The receipts under this head are inclusive of the portion of land revenue due to irrigation, which is subsequently transferred to irrigation heads (XVII and XVIII). The increase in the current year's revised estimate is due to the anticipated larger realisations during the last four months of the year as a result of a generally satisfactory " kharif " season and the rise in prices of food crops. The next year's estimate is framed after taking the unsatisfactory " rabi " season in some districts in the Deccan into consideration.

3. *Sale proceeds of waste lands.*—The receipts are of a fluctuating nature depending upon the demand for land.

4. *Recoveries of survey and settlement charges.*—The increase in the current year's revised and the next year's budget estimates is due to larger recoveries on account of the city survey operations and cost of boundary marks recoverable from land holders.

5. *Miscellaneous.*—The receipts under this head are of a fluctuating nature; the estimates are based on the average of the past actuals.

6. *Refunds.*—This is also a fluctuating item ; and the estimates are usually based on the past actuals. The increase in the current year's revised estimate is mainly due to payment to the khot of Ville Parle of the amount of non-agricultural assessment recovered in the past by Government, in pursuance of the civil court's decree.

Expenditure.

7. *Charges of Administration.*—The increase in the current year's revised estimate is mainly due to extra expenditure on account of (1) land acquisition staff in certain districts, (2) construction and repairs to khar bunds in the Northern Division, (3) dearness allowance granted at higher rates, (4) payment to the G. I. P. Railway on account of land relinquished by it and (5) expenditure on law charges, etc. The decrease in the next year's budget compared with the current year's revised estimate is mainly due to the provision of only normal contingencies in the budget.

8. *Land Records.*—The increase in the current year's revised estimate is mainly due to increase in the rates of dearness allowance and larger expenditure on account of the cost of boundary marks partially counterbalanced by decrease in expenditure under settlement work due to stoppage of work in connection with revision settlements. The increase in the next year's budget compared with the current year's budget and revised estimates is due to inclusion of the provisions on account of (1) temporary increase in the pay of circle inspectors and extra avalkarkuns, (2) survey of the Bhamburda and Yerandavne town planning area and (3) micro-filming of records at the Alienation Office, Poona, partially counterbalanced by the absence of provision for settlement work.

9. *Assignments and Compensations.*—The next year's estimate, which is only a little lower than the current year's budget and revised estimates, is based on the past actuals.

VIII and 8, Provincial Excise.

Revenue.

Pages 15–18, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Country spirits	88,61	82,40	98,06	94,65
Country fermented liquor	45,81	44,35	45,89	46,33
Malt liquors	81	38	87	89
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	70,53	54,90	1,02,50	81,45
Receipts from commercial spirits including denatured spirits and medicated wines ..	4,08	3,51	2,65	3,60
Opium	15,74	16,07	16,25	15,30
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	4,16	2,90	3,50	3,06
Hemp and other drugs	14,90	13,40	16,08	15,01
Receipts from distilleries	23,68	23,16	28,53	26,00
Fines, confiscations and miscellaneous ..	5,35	5,24	5,28	4,77
Recoveries of overpayments	5	..	5	5
Collection of payments for services rendered ..	9	5	8	7
Total ..	2,73,81	2,46,36	3,19,74	2,91,18
Deduct—Refunds	—2,86	—3,44	—3,61	—3,16
Total ..	2,70,95	2,42,92	3,16,13	2,88,02

Expenditure.

Pages 72–80, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Superintendence	1,32	1,41	1,35	1,41
District charges	18,10	18,73	19,50	20,35
Distilleries	11,91	10,88	11,64	12,42
Departmental and commission shops ..	1,14	1,08	1,16	1,29
Cost of opium supplied to Provincial Excise Department	3,09	2,96	2,96	2,46
Purchase of ganja and other drugs	14	15	11	13
Compensations	5,40	5,22	5,23	5,20
Works	..	5	11	..
Charges in England	2	3	2	3
Total ..	41,12	40,51	42,08	43,29
Charged ..	*3,90*	*3,91*	*3,97*	*3,85*
Voted ..	37,22	36,60	38,11	39,44

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Revenue.

10. *Country spirits.*—The increase in the current year's revised and the next year's budget estimates is due to increased consumption of liquor and better bids realised and anticipated at the auctions. In view of the progress of actuals the current year's revised estimate has been placed higher than the next year's budget.

11. *Country fermented liquor.*—The increase in the current year's revised and the next year's budget estimates is due to larger receipts realised and anticipated from tree tax and improvement in the toddy trade.

12. *Malt liquors.*—The increase in the current year's revised and the next year's budget estimates is due to larger imports of Indian-made beer.

13. *Wines and spirits.*—The increase in the current year's revised and the next year's budget estimates is due to larger sales consequent on the removal of restrictions on the sale of foreign liquor in the prohibition areas and larger realisation of duty on wines and spirits manufactured in India and classed as foreign liquor consequent to the curtailment of supply of foreign liquor imported from abroad due to war conditions. In view of the progress of actuals, the current year's revised estimate has been placed higher than the next year's budget.

14. *Opium.*—The next year's budget takes into account the fall in the cost price as well as decrease in the consumption of opium.

15. *Duties on medicinal and toilet preparations, etc.*—The increase in the current year's revised and the next year's budget estimates is due to larger imports of medicinal preparations.

16. *Hemp and other drugs.*—The increase in the current year's revised and the next year's budget is due to increased consumption of ganja and higher bids realised and anticipated at the auctions.

17. *Receipts from Distilleries.*—The increase in the current year's revised and the next year's budget is due to increased consumption of country spirit and Indian-made foreign liquor manufactured at the Nasik Distillery.

18. *Fines, confiscations and miscellaneous.*—The receipts under this head are of a fluctuating nature. The decrease in next year's budget is under "Miscellaneous" due to anticipated lower receipts from the Departmental shops.

Expenditure.

19. *Superintendence.*—The decrease in the current year's revised estimate is mainly due to the deputation of personnel to other Departments and consequential less costly officiating arrangements.

20. *District charges.*—The increase in the current year's revised and next year's budget estimates is mainly due to the grant of dearness allowance at higher rates. The next year's budget also includes provision on account of free railway and steamer tickets to members of the Excise Constabulary in certain circumstances.

21. *Distilleries.*—The increase in the current year's revised and next year's budget estimates is mainly due to the grant of dearness allowance at higher rates and larger expenditure under contingencies of the Nasik Distillery on account of larger output of liquor.

22. *Departmental and commission shops.*—The increase in the current year's revised and next year's budget estimates is due to payment of dearness allowance at higher rates and increased cost of cardboard boxes for sale of ganja, bhang and opium at the departmental shops.

23. *Cost of opium supplied to Provincial Excise Department.*—The decrease in next year's budget is mainly due to fall in the price as well as decrease in consumption of opium.

24. *Works.*—The increase in the current year's revised estimate is mainly due to the construction of quarters for excise staff at Maltasri and kachha quarters for mukadam and cooper at the Dhadgaon Distillery and repairing the roof of the Dhadgaon Distillery.

IX and 9, Stamps.

Revenue.

Pages 19-20, Civil Budget Estimate.

	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
A—Non-Judicial.				
Sale of stamps	95,68	78,56	88,20	86,20
Duty on impressing documents	8,52	4,44	5,20	4,20
Fines and penalties	25	30	20	20
Miscellaneous	41	50	40	40
Deduct—Refunds	— 97	— 80	— 1,00	— 1,00
	1,03,89	83,00	93,00	90,00
B—Judicial.				
Court fees realized in stamps	58,89	56,67	57,67	55,65
Fines and penalties	2	2	2	2
Miscellaneous	1	1	1	1
Deduct—Refunds	— 67	— 70	— 70	— 68
	58,25	56,00	57,00	55,00
Total ..	1,62,14	1,39,00	1,50,00	1,45,00

Expenditure.

Pages 81-82, Civil Budget Estimate.

	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
A—Non-Judicial.				
Superintendence	43	33	35	35
Charges for the sale of stamps	77	64	78	71
Cost of Stamps supplied from Central Stamp Stores	27	23	26	25
	1,47	1,20	1,39	1,31
B—Judicial.				
Superintendence	24	33	35	35
Charges for the sale of stamps	33	34	36	34
Cost of stamps supplied from Central Stamp Stores	8	8	8	8
	65	75	79	77
Total—Voted ..	2,12	1,95	2,18	2,08

Revenue.

25. *A—Non-Judicial.*—The increase of 10,00 in the revised estimate, over the current year's budget estimate, is due to higher receipts anticipated under "Share transfers stamps", "Unstamped documents", "Insurance stamps", "Impressed stamp paper" and "Other Non-Judicial stamps". The next year's estimate is based on the average annual receipts for the last three years.

26. *B—Judicial.*—The current year's revised estimate shows an increase of 1,00 as compared with the budget estimate, on account mainly of larger receipts from probate duties.

Expenditure.

27. The increase of 23 in the revised estimate, over the budget estimate, is mainly due to the enhanced cost of manufacturing stamps, increased rate of dearness allowance and also to the enhancement of postage charges.

X and 10, Forest.

Revenue.

Pages 21-22 Civil Budget Estimates.

—	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
Timber and other produce removed from the forests by Government agency	21,56	17,90	54,00	90,09
Timber and other produce removed from the forests by consumers or purchasers ..	44,49	33,81	50,00	33,61
Drift and waif wood and confiscated forest produce	1	2	1	1
Revenue from forests not managed by Government	12	7	10	9
Miscellaneous	3,77	3,00	3,27	3,00
Transfer from the Deposit account of Special Development Fund	..	26	30	29
Total ..	69,95	55,06	1,07,68	1,27,00
Deduct—Refunds ..	—19	—20	—15	—15
Total ..	69,76	54,86	1,07,53	1,26,85

Expenditure.

Pages 83-88, Civil Budget Estimates.

—	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
General Direction	90	73	84	92
Conservancy and works	13,15	10,47	46,40	56,53
Establishments	19,28	19,03	20,97	22,30
Interest on capital outlay	33	33	33	33
Special Development Programme ..	..	26	30	29
Charges in England	67	65	72	49
Total ..	34,33	31,47	69,56	80,86
Charged ..	*3,80*	*3,41*	*3,61*	*3,17*
Voted ..	30,53	28,06	65,95	77,69

Revenue.

28. *Timber and other produce removed from the forests by Government agency.*—The increase in the revised estimate, compared with the current year's budget estimate, is due partly to the supply of timber, ballies, bamboos, etc., to the Government of India for the use of the Defence Department and partly to the supply of charcoal for producer gas plants. The further increase in the ensuing year's budget estimate, compared with the revised estimate, is mainly due to increased war-supplies, during the next year.

29. *Timber and other produce removed from the forests by consumers or purchasers.*—The increase in the revised estimate, compared with the current year's budget estimate, is due to better prices realised for cyclone damaged coupes in the North Thana division and for coupes, kurans and minor forest produce in all the circles. The decrease in the ensuing year's budget estimate, compared with the revised estimate, is due to the fact that no cyclone damaged trees will be left for sale in 1943-44.

30. *Transfer from the deposit account of Special Development Fund.*—The amount represents credit for expenditure to be financed from the Fund.

Expenditure.

31. *Conservancy and works.*—The increase in the revised estimate for the current year and the budget estimate for the next year, compared with the current year's budget estimate, is due to (*i*) supply of timber, etc. to the Defence Department, (*ii*) departmental working of certain coupes and compartments in Kanara East and West divisions, (*iii*) departmental supply of charcoal for producer gas plants and (*iv*) increase in the price of consumable saw mill stores and other articles.

32. *Establishments.*—The increase in the revised estimate for the current year and the budget estimate for the next year, compared with the current year's budget estimate, is due to (*a*) the creation of the temporary posts of Utilisation Conservator of Forests, and Assistant Conservator of Forests, (*b*) deputation of certain establishment from the Agricultural Department to the Forest Department, and (*c*) grant of dearness allowance to low paid staff at increased rates.

33. *Special Development Programme.*—It is proposed to provide 29 from the Special Development Fund next year for the construction of quarters for forest subordinates stationed at malarious places.

XI and 11, Registration.

Revenue.

Page 23, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Fees for registering documents	16,42	14,46	17,45	16,80
Fees for copies of registered documents ..	33	30	40	35
Miscellaneous	17	13	15	17
Total ..	16,92	14,89	18,00	17,32
Deduct—Refunds	— 4	— 4	— 4	— 4
Total ..	16,88	14,85	17,96	17,28

Expenditure.

Pages 89–90, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Superintendence	33	33	32	31
District charges	5,27	5,11	5,84	5,57
Total—Voted ..	5,60	5,44	6,16	5,88

Revenue.

34. The increase of 3,11 in the revised estimate over the budget is based on the progress of current actuals and is due mainly to the number of registrations being larger than anticipated.

Expenditure.

35. *District charges.*—The increase in the revised estimate, compared with the budget, is due to additional expenditure on stores, films, etc., on account of the rise in prices, enhanced postal rates, increased expenditure on temporary establishment as a result of an all round increase in work and enhanced rates of dearness allowance. The increase in the next year's provision, compared with the budget estimate for the current year, is due to enhanced rates of dearness allowance and higher provision for stores for the Photo-Registry due to anticipated higher prices.

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XII and 12, Receipts and Expenditure under Motor Vehicles Acts.

Revenue.

Page 24, Civil Budget Estimate

	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Receipts under the Indian M. V. Act ..	4,63	3,55	4,00	3,75
Subvention from the Central Road Fund ..	48	..	12	..
Receipts under the provincial M. V. Taxation Act	40,62	32,40	37,94	37,00
Fees and other receipts	12	7	18	12
Total ..	45,85	36,02	42,24	40,87
Refunds ..	— 61	— 41	— 60	— 52
Total ..	45,24	35,61	41,64	40,35

Expenditure.

Pages 91–94, Civil Budget Estimates.

	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Charges of collection	1,37	1,78	1,88	1,88
Inspection of Motor Vehicles	3,18	2,85	3,14	3,05
Compensation to local bodies etc.	6,85	7,05	7,05	7,00
Other Charges	..	2	1	1
Transfer to the Provincial Road Fund ..	11,79	3,31	8,07	6,76
Charges in England	15	20	20	16
Total ..	23,34	15,21	20,35	18,86
Charged ..	*19,43*	*11,10*	*16,28*	*14,77*
Voted ..	3,91	4,11	4,07	4,09

Revenue.

36. *Receipts under the Indian Motor Vehicles Act.*—The increase in the revised estimate over the budget estimate of the current year is due to higher receipts being anticipated under the rules framed under the Motor Vehicles Act, 1939, on the basis of actuals for eight months. The next year's estimate is placed at a lower figure in view of war conditions and petrol rationing.

37. *Subvention from the Central Road Fund.*—The amount of 12 in the revised budget estimate is on account of the grant from the Central Road Fund for payment of the cost of weigh-bridges for which no provision was made in the current year's budget.

38. *Receipts under the Provincial Motor Vehicles Taxation Act.*—The increase in the revised estimate over the current year's budget is due to old vehicles, formerly out of use, being again put on the road to obtain more petrol. The decrease in the next year's estimate is due to war conditions affecting the import of new cars.

39. *Fees and other receipts.*—The increase in the revised estimate is due to the number of registrations of the old vehicles, which were out of use, being again put on the road to get more petrol and also on account of the supply of number plates and issue of driving licences.

Expenditure.

40. *Charges of Collection.*—The estimate under this minor head represents a fixed proportion of charges of the Motor Vehicle Department recorded in the first instance under the minor head "Inspection of Motor Vehicles". The increase in the revised estimate as well as in the next year's estimate against the current year's budget is due to the promotion of two officers to the I. P. Cadre, and the grant of dearness allowance at increased rates to the establishment.

41. *Inspection of Motor Vehicles.*—The increase in the revised estimate as well as in the next year's estimate over the current year's budget estimate is due to the promotion of two officers to the I. P. Cadre, change in the personnel, grant of dearness allowance at increased rates to the establishment, and excess expenditure on contingencies due to increase in prices of articles.

42. *Compensation to local bodies.*—Provision is made under this head for the payment of compensation to local bodies for abolition of tolls under section 9 (*1*) of the Bombay Motor Vehicles Tax Act, 1935. The decrease in the next year's budget estimate is on the basis of past actuals.

43. *Transfer to the Provincial Road Fund.*—Provision on account of the amount transferred to the Provincial Road Fund under section 9 (*3*) of the Bombay Motor Vehicles Tax Act, 1935, is made under this head. It depends upon the receipts under the Act and the cost of collection of the tax. The details of the transfer are as shown below :—

	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
	Rs.	Rs.	Rs.	Rs.
Total Receipts under the Act ..	40,62,361	32,40,000	37,94,000	37,00,000
Deduct—				
Refunds	— 56,726	— 38,000	— 56,000	— 49,500
Cost of collection in India ..	— 1,36,807	— 1,77,900	— 1,87,600	— 1,88,600
Cost of collection in England ..	— 1,506	— 1,980	— 2,040	— 1,560
Overhead charges	— 31,241	— 33,920	— 28,360	— 27,340
Lump amount mentioned in section 9 (*3*) of the Act ..	— 26,57,000	— 26,57,000	— 26,57,000	— 26,57,000
Loans to approved owners of transport vehicles under the P. G. Plant Scheme	*Nil.*	*Nil.*	— 56,000	— 1,00,000
Net receipts transferred to the Fund	11,79,081	3,31,200	8,07,000	6,76,000

44. *Charges in England.*—The decrease in the next year's estimate over the current year's estimate as well as the revised estimate is on account of less number of officers drawing sterling overseas pay.

XIII and 13, Other Taxes and Duties.

Revenue.

Page 25, Civil Budget Estimates.

—	Accounts, 1941-42.	Budget, estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
Taxes on luxuries including taxes on entertainments, amusements and betting and gambling	31,08	26,45	31,65	29,05
Receipts from Electricity Duty	36,52	33,25	33,33	34,32
Receipts from Tobacco Duties	26,56	25,50	27,68	25,77
Other items	1,22,14	1,02,86	1,04,96	1,05,08
Total ..	2,16,30	1,88,06	1,97,62	1,94,22

Expenditure.

Pages 95-98, Civil Budget Estimates.

—	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
Collection charges	2,76	2,38	2,37	2,23
Charges under the Electricity Duties ..	1,09	1,09	1,10	98
Charges in connection with Tobacco Duties ..	11,51	11,50	5,88	11,86
Total—Voted ..	15,36	14,97	9,35	15,07

Revenue.

45. *Taxes on luxuries including taxes on entertainments, amusements, betting and gambling.—*

Receipts from Electricity Duties.—

Receipts from Tobacco Duties.—

The revised estimates for the current year are based on the progress of current actuals. The next year's estimates are based on the past and current actuals.

46. *Other Items.*—This head includes receipts from Urban Immoveable Property Tax, Sales Tax and Prize Competitions Tax. The revised and the next year's estimate are based on the progress of current actuals.

Expenditure.

47. *Charges in connection with Tobacco Duties.*—The decrease in the revised estimate of the current year is due to the adjustment during the current year of the excess grant paid to the Bombay Municipality during 1941-42 from receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS.

48. Irrigation works are divided into two main categories (1) works for which capital accounts are kept and (2) works for which capital accounts are not kept. All irrigation works, for which it is both desirable and possible to maintain accounts on a quasi-commercial basis, are included in the former category and those for which the maintenance of such accounts is unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put in the latter class. The important criterion in the case of a quasi-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a capital account, since it is only by reference to the amount of capital expended that the value of the results can be determined.

49. The works for which capital accounts are kept are divided into (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

50. The initial expenditure on the construction of an irrigation project for which capital accounts are kept is charged to the capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

51. The capital invested on the work includes (1) direct charges, i.e., cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, i.e., capitalised value of abatement of revenue from land occupied by works and audit charges, and (3) all arrears of simple interest, if any, i.e., balance of total interest over net revenue. This capital cost is commonly known as "sum-at-charge".

52. As soon as a work begins to earn revenue, a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue of the work.

53. If the net revenue from a capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, i.e., sum-at-charge, at 4 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as "Productive"; otherwise it is treated as "Unproductive". If any productive work for which a capital account is kept fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the unproductive class. Similarly, if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work, it is transferred to the productive class. The same principle applies to all extensions and improvements of an existing work.

54. The capital expenditure on irrigation works is booked in the accounts under one major head, viz., "68, Construction of Irrigation, Navigation, Embankment and Drainage Works". Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head "68" only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head "68", and the amounts thus deducted from this head are booked, without details of works under the major head "19A—Financed from Famine Relief Fund" and "B—Financed from ordinary Revenues" according to the source from which funds are provided. The net total of the major head "68", after the deductions referred to above have been made, represents that portion of the

capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

55. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue accounts of those works under a separate Revenue head " XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept ", the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 68 ".

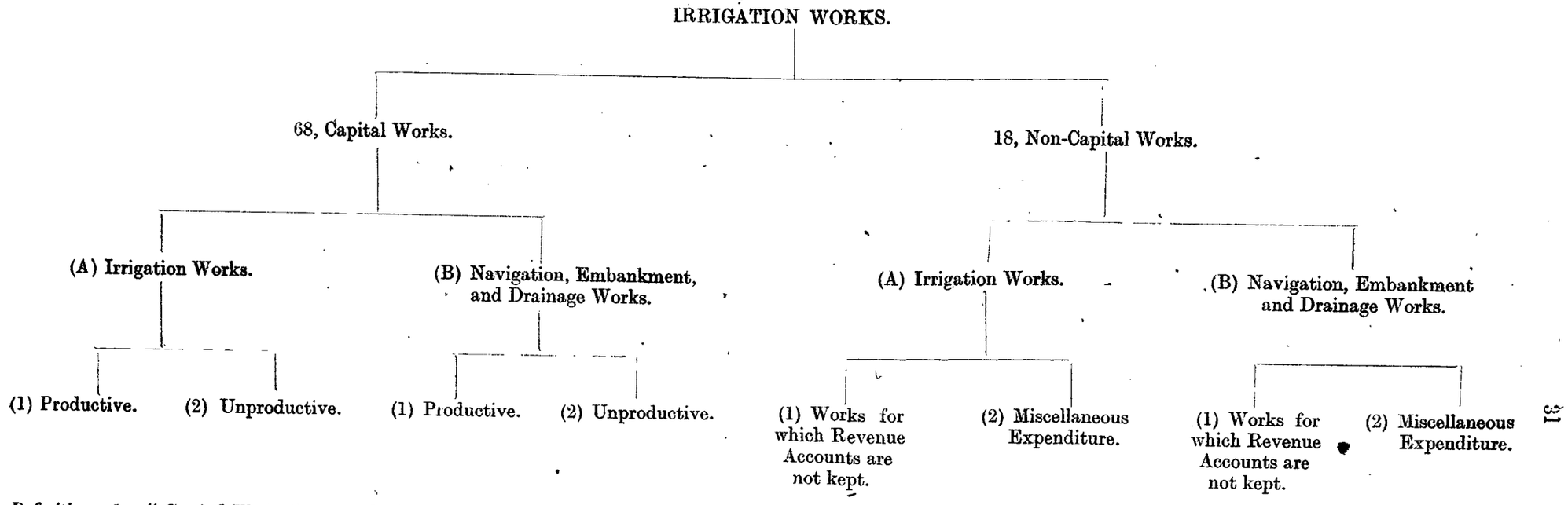
56. In the budget estimates of revenue for Irrigation Works under " XVII ", the working expenses and maintenance charges of capital works are shown by a *minus* entry under gross revenue in order to show the estimated Net revenue, as the essential matter is the net and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure ; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

57. There is one more *minus* entry to be made in the budget estimates of revenue under the head " XVII " before the net revenue is shown and that is " refunds of revenue ".

58. The interest on capital outlay is shown under the head " 17, Interest on works for which Capital Accounts are kept ".

59. The second division of irrigation works, viz., works for which capital accounts are not kept includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head " 18, Other Revenue Expenditure ". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them, there is no object in treating maintenance charges as a *minus* entry under revenue as in the case of quasi-commercial works, and therefore, they are shown under the expenditure head " 18 ". The only comparison here possible is that between the gross revenue (shown under revenue head " XVII ") and the total expenditure of all kinds. In this division is also booked, under a separate sub-head " Miscellaneous expenditure ", all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programme may be financed from the Famine Relief Fund). The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 18 " without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 68 " for capital works, to deduct at the foot of the account of the major head " 18 " a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head " 18 (1)—Other Revenue Expenditure financed from Famine Fund ".

60. The revenues earned by this class of works are shown under the Revenue head " XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works.



Definitions 1.—"*Capital Works*" are works for which capital and revenue accounts are kept on a quasi-commercial basis. The capital expenditure is accounted for under the head "68". Revenue realised from them is credited to the head "XVII".

2.—"*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head "18". Revenue realised from them is credited to the head "XVIII".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED.

61. Cultivation in this Province depends chiefly upon rainfall, and advantage is taken of irrigation mainly for growing valuable crops (e.g., sugarcane) or to counteract the effects of drought. The larger irrigation schemes necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works are mentioned below.

62. *Lower Panjhra River Works, Kadwa River Works and Krishna Canals.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851–52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in the Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

63. *Mutha Canals.*—The Mutha Canals system consists of a large storage reservoir called Lake Fife, on the Mutha River at Khadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874–75 and has cost about 70 lakhs of rupees.

64. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank in the Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872–73 and 1873–74 and about 13½ and 13¼ lakhs of rupees, respectively, have been spent on them.

65. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal in the Poona District receives its supply partly from the Nira River and partly from the reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. It was opened in 1885 and has cost about 147 lakhs of rupees (including Shetphal Tank). The Gokak Canal in the Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha River without a storage work. It was opened in 1884 and over Rs. 15½ lakhs have been spent on it.

66. *Girna Canal.*—The Girna Canal in the Nasik District is fed from the Chankapur Tank. It was constructed at a cost of Rs. 20¾ lakhs and was opened for irrigation in 1909.

67. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna River and pick-up-weir at Nandur-Madhmeshwar on the Godavari from which take off the Right and Left Bank Canals. This project has cost about 106 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

68. *Pravara River Works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill, in the Ahmednagar District on the Pravara River at Bhandardara, (*ii*) a pick-up-weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme, including the dam, amounts to over Rs. 151 lakhs. The masonry dam or the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world.

69. In addition to the above schemes, there are many other small canals and tanks which collectively irrigate large areas of lands.

70. The financial results of irrigation works for which capital accounts are kept for the triennium ending 1941–42 are shown in the accompanying statement.

STATEMENT SHOWING THE FINANCIAL RESULTS OF IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT, FOR THE TRIENNIUM ENDING 1941-42.

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Statement showing the financial results of Irrigation Works for which

Serial No.	Name of work.		Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Productive.											
1	Gadikeri Tank	1939-40..	1882-83..	1881-82..	16,363	555	16,918	..	16,918	..	2,110	2,110
		1940-41..	1882-83..	1881-82..	16,363	555	16,918	..	16,918	..	2,110	2,110
		1941-42..	1882-83..	1881-82..	16,363	555	16,918	..	16,918	..	2,110	2,110
2	Mavinkop Tank.	1939-40..	1882-83..	1881-82..	30,185	3,319	33,504	..	33,504	81	2,289	[illegible]
		1940-41..	1882-83..	1881-82..	30,185	3,319	33,504	..	33,504	34	1,831	1,865
		1941-42..	1882-83..	1881-82..	30,185	3,319	33,504	..	33,504	28	1,812	1,840
3	Ekruk Tank..	1939-40..	1872-73..	1890-91..	12,28,117	1,12,269	13,40,386	..	13,40,386	1,62,239	..	1,62,939
		1940-41..	1872-73..	1890-91..	12,28,117	1,12,269	13,40,386	..	13,40,386	1,70,555	..	1,70,555
		1941-42..	1872-73..	1890-91..	12,28,117	1,12,269	13,40,386	..	13,40,386	1,96,073	..	1,96,073
4	Shahada Channel.	1939-40..	1922-23..	1921-22..	1,00,739	6,808	1,07,547	..	1,07,547	4,967	5,473	10,440
		1940-41..	1922-23..	1921-22..	1,00,739	6,808	1,07,547	..	1,07,547	7,543	5,473	13,016
		1941-42..	1922-23..	1921-22..	1,00,739	6,808	1,07,547	..	1,07,547	8,608	5,473	14,081
	Unproductive.											
5	Kasurdi Tank	1939-40..	1869-70..	1877-78..	40,812	4,778	45,590	1,32,373	1,77,963	1,193	..	1,193
		1940-41..	1869-70..	1877-78..	40,812	4,778	45,590	1,33,657	1,79,247	761	..	761
		1941-42..	1869-70	1877-78..	40,812	4,778	45,590	1,34,627	1,80,217	1,122	..	1,122
6	Chikhli Canal.	1939-40..	1870-71..	1882-83..	53,803	3,639	57,442	1,26,298	1,83,740	2,265	..	2,265
		1940-41..	1870-71..	1882-83..	53,803	3,639	57,442	1,27,300	1,84,742	2,391	..	2,391
		1941-42..	1870-71..	1882-83..	53,803	3,639	57,442	1,28,110	1,85,552	2,599	..	2,599
7	Hathmati and Khari Cut Canals.	1939-40..	1873-74..	1883-84..	12,43,648	75,081	13,18,729	14,54,542	27,73,271	10,532	156	10,688
		1940-41..	1873-74..	1883-84..	12,43,648	75,081	13,18,729	15,21,835	28,40,564	8,656	56	8,712
		1941-42..	1873-74..	1883-84..	12,43,648	75,081	13,18,729	16,17,062	29,35,791	15,983	370	16,353
8	Dambal Tank.	1939-40..	1880-81..	1884-85..	60,847	3,133	63,980	1,84,158	2,48,138	860	824	1,684
		1940-41..	1880-81..	1884-85..	60,847	3,133	63,980	1,87,176	2,51,156	1,698	824	2,522
		1941-42..	1880-81..	1884-85..	60,847	3,133	63,980	1,88,470	2,52,450	1,283	821	2,104
9	Medleri Tank.	1939-40..	1884-85..	1885-86..	78,354	3,038	81,392	1,90,398	2,71,790	505	..	505
		1940-41..	1884-85..	1885-86..	78,354	3,038	81,392	1,93,171	2,74,563	540	..	540
		1941-42..	1884-85..	1885-86..	78,354	3,038	81,392	1,95,281	2,76,673	1,200	..	1,200

*Interest is calculated as follows:—
1939-40: At the average rate of 3·3252 per cent. on the Capital outlay to end of 1916-17, at 4·9 per cent. on the

capital accounts are kept, for the triennium ending 1941-42.

Working expenses and maintenance during the year.	Net revenue during the year.	*Interest during the year.	Net gain during the year.	Net loss during the year	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
582	1,528	544	984	....	9·03	4	418	423
1,400	710	544	166	....	4·20	4	418	423
129	1,981	544	1,437	....	11·71	4	418	423
258	2,112	1,004	1,108	....	6·30	4	617	608
264	1,601	1,004	597	....	4·78	4	617	669
256	1,584	1,004	580	....	4·73	4	617	479
23,261	1,38,978	40,837	98,141	....	10·37	4	16,941	4,603
21,381	1,49,174	40,837	1,08,337	....	11·13	4	16,941	3,542
23,822	1,72,251	40,837	1,31,414	....	12·85	4	16,941	4,940
6,848	3,592	3,976	....	384	3·34	5	2,400	1,940
8,114	4,902	3,976	926	....	4·56	5	2,400	1,957
9,244	4,837	3,976	861	....	4·50	5	2,400	1,916
627	566	1,357	....	791	0·32	4	150	23
688	73	1,357	....	1,284	0·04	4	150	10
735	387	1,357	....	970	0·21	4	150	2
2,136	129	1,789	....	1,660	0·07	4	1,478	332
1,604	787	1,789	....	1,002	0·43	4	1,478	350
1,620	979	1,789	....	810	0·53	4	1,478	418
34,412	—23,724	41,396	....	65,120	....	4	24,000	1,141
34,609	—25,897	41,396	....	67,293	....	4	24,000	43
70,184	—53,831	41,396	....	95,227	....	4	24,000	7,420
500	1,184	2,023	....	839	0·48	4	1,000	345
3,517	—995	2,023	....	3,018	....	4	1,000	313
1,375	729	2,023	....	1,294	0·29	4	1,000	197
685	—180	2,605	....	2,785	....	4	600	32
708	—168	2,605	....	2,773	....	4	600	92
705	495	2,605	....	2,110	0·18	4	600	109

Capital outlay incurred from 1917-18 to 1936-37 and at 3·5 per cent. on the Capital outlay incurred from 1937-38 to 1941-42.

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Serial No.	Name of work.		Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts.)	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
10	Hartala Tank	1939-40..	1872-73..	1886-87..	47,948	25,434	73,382	99,173	1,72,555	477	..	477
		1940-41..	1872-73..	1886-87..	47,948	25,434	73,382	1,01,520	1,74,902	406	..	406
		1941-42..	1872-73..	1886-87..	47,948	25,434	73,382	1,03,374	1,76,756	399	..	399
11	Mhaswa Tank	1939-40..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	2,99,838	4,38,794	3,247	..	3,247
		1940-41..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	3,03,514	4,42,470	2,016	..	2,016
		1941-42..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	3,06,399	4,45,355	2,752	..	2,752
12	Madag Tank..	1939-40..	1866-67..	1888-89..	1,61,248	6,350	1,67,598	4,18,092	5,85,690	1,778	..	1,778
		1940-41..	1866-67..	1888-89..	1,61,248	6,350	1,67,598	4,25,438	5,93,036	2,199	..	2,199
		1941-42..	1866-67..	1888-89..	1,61,248	6,350	1,67,598	4,33,204	6,00,802	2,219	..	2,219
13	Asundi Tank	1939-40..	1884-85..	1889-90..	60,741	14,254	74,995	1,28,936	2,03,931	84	663	747
		1940-41..	1884-85..	1889-90..	60,741	14,254	74,995	1,29,458	2,04,453	1,790	663	2,453
		1941-42..	1884-85..	1889-90..	60,741	14,254	74,995	1,31,211	2,06,206	1,339	640	1,979
14	Muchkundi Tank.	1939-40..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	3,10,432	4,69,139	314	..	314
		1940-41..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	3,15,455	4,74,162	1,130	..	1,130
		1941-42..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	3,20,018	4,78,725	881	..	881
15	Bhadalwadi Tank.	1939-40..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	4,02,021	6,29,443	5,615	..	5,615
		1940-41..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	4,04,483	6,31,905	7,430	..	7,430
		1941-42..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	4,08,788	6,36,210	6,337	..	6,337
16	Bhatodi Tank	1939-40..	1871-72..	1891-92..	3,52,214	2022	3,79,236	8,21,823	12,01,059	4,469	1,795	6,264
		1940-41..	1871-72..	1891-92..	3,52,214	27,022	3,79,236	8,31,516	12,10,752	3,658	1,180	4,838
		1941-42..	1871-72..	1891-92..	3,52,214	27,022	3,79,236	8,42,440	12,21,676	4,377	909	5,286
17	Koregaon Tank.	1939-40..	1868-69..	1891-92..	37,923	1,266	39,189	1,09,933	1,49,122	2,729	..	2,729
		1940-41..	1868-69..	1891-92..	37,923	1,266	39,189	1,11,169	1,50,358	2,028	..	2,028
		1941-42..	1868-69..	1891-92..	37,923	1,266	39,189	1,14,810	1,53,999	1,383	..	1,383
18	Krishna Canal.	1939-40..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	4,37,406	13,87,213	28,209	..	28,209
		1940-41..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	4,18,971	13,68,778	65,596	..	65,596
		1941-42..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	4,13,791	13,63,598	52,745	..	52,745
19	Upper Man River Works.	1939-40..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	10,42,971	14,82,257	3,716	..	3,716
		1940-41..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	10,57,598	14,96,884	6,663	..	6,663
		1941-42..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	10,71,036	15,10,322	6,693	..	6,693

Working xpenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
916	—439	1,594	....	2,033	....	4	415	42
1,159	—753	1,594	....	2,347	....	4	415	46
659	—260	1,594	....	1,854	....	4	415	47
1,184	2,063	4,282	....	2,219	0·47	4	1,700	550
1,410	606	4,282	....	3,676	0·14	4	1,700	371
1,355	1,397	4,282	....	2,885	0·31	4	1,700	613
4,092	—2,314	5,362	....	7,676	....	4	1,345	374
4,183	—1,984	5,362	....	7,346	....	4	1,345	483
4,623	—2,404	5,362	....	7,766	....	4	1,345	480
785	—38	2,020	....	2,058	....	4	1,011	362
955	1,498	2,020	....	522	0·73	4	1,011	354
1,712	267	2,020	....	1,753	0·13	4	1,011	183
1,276	—962	4,663	....	5,625	....	4	750	8
1,490	—360	4,663	....	5,023	....	4	750	8
781	100	4,663	....	4,563	0·02	4	750	6
2,640	2,975	7,087	....	4,112	0·47	4	2,000	1,162
2,805	4,625	7,087	....	2,462	0·73	4	2,000	1,038
3,555	2,782	7,087	....	4,305	0·44	4	2,000	527
2,836	3,428	11,709	....	8,281	0·28	4	12,124	699
2,822	2,016	11,709	....	9,693	0·17	4	12,124	330
4,501	785	11,709	....	10,924	0·06	4	12,124	339
2,003	726	1,261	....	535	0·49	4	1,050	583
2,003	25	1,261	....	1,236	0·02	4	1,050	273
3,763	—2,380	1,261	....	3,641	....	4	1,050	182
27,214	995	29,948	....	28,953	0·07	4	12,320	5,128
17,213	48,383	29,948	18,435	....	3·53	....	12,320	7,322
17,617	35,128	29,948	5,180	....	2·58	4	12,320	6,883
12,256	—8,540	13,827	....	22,367	....	4	2,080	1,088
7,463	—800	13,827	....	14,627	....	4	2,080	1,175
6,304	389	13,827	....	13,438	0·03	4	2,080	349

Serial No.	Name of work.		Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
20	Maini Tank ..	1939-40 ..	1875-76..	1891-92..	4,70,538	25,792	4,96,330	8,95,874	13,92,204	5,996	..	5,996
		1940-41 ..	1875-76..	1891-92..	4,70,538	25,792	4,96,330	9,10,037	14,06,367	6,311	..	6,311
		1941-42 ..	1875-76..	1891-92..	4,70,538	25,792	4,96,330	9,21,038	14,17,368	10,252	..	10,252
21	Ashti Tank ..	1939-40 ..	1881-82..	1892-93..	7,62,493	79,215	8,41,708	14,22,297	22,64,005	17,501	..	17,501
		1940-41 ..	1881-82..	1892-93..	7,62,493	79,215	8,41,708	14,44,934	22,86,642	19,045	..	19,045
		1941-42 ..	1881-82..	1892-93..	7,62,493	79,215	8,41,708	14,72,981	23,14,689	28,273	..	28,273
22	Rewari Canal ..	1939-40 ..	1865-66..	1892-93..	56,771	3,040	59,811	64,563	1,24,374	5,071	..	5,071
		1940-41 ..	1865-66..	1892-93..	56,771	3,040	59,811	67,531	1,27,342	1,868	..	1,868
		1941-42 ..	1865-66..	1892-93..	56,771	3,040	59,811	68,451	1,28,262	3,259	..	3,259
23	Shirsuphal Tank.	1939-40 ..	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,40,855	6,65,423	5,856	..	5,856
		1940-41 ..	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,43,031	6,67,599	7,678	..	7,678
		1941-42 ..	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,46,714	6,71,282	6,538	..	6,538
24	Lower Panjhra River Works.	1939-40 ..	1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,24,575	8,93,196	16,601	8,266	24,867
		1940-41 ..	1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,15,965	8,84,586	18,857	8,199	27,056
		1941-42 ..	1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,14,797	8,83,418	15,814	7,733	23,547
25	Yerla River Irrigation Works.	1939-40 ..	1869-70..	1895-96..	7,35,672	45,836	7,81,508	15,43,595	23,25,103	20,829	..	20,829
		1940-41 ..	1869-70..	1895-96..	7,35,672	45,836	7,81,508	15,59,106	23,40,614	21,181	..	21,181
		1941-42 ..	1869-70..	1895-96..	7,35,672	45,836	7,81,508	15,68,400	23,49,908	28,177	..	28,177
26	Parsul Tank..	1939-40 ..	1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,33,374	5,48,369	2,480	..	2,480
		1940-41 ..	1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,32,765	5,47,760	9,797	..	9,797
		1941-42 ..	1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,35,334	5,50,329	6,145	..	6,145
27	Mutha Canal including Matoba Tank.	1939-40 ..	1874-75..	1896-97..	67,24,170	2,98,580	70,22,750	33,11,793	1,03,34,543	3,39,609	66	3,39,675
		1940-41 ..	1874-75..	1896-97..	67,21,020	2,98,558	70,19,578	32,40,499	1,02,60,077	4,07,304	66	4,07,370
		1941-42 ..	1874-75..	1896-97..	67,21,020	2,98,558	70,19,578	31,07,827	1,01,27,405	4,49,476	66	4,49,542
28	Gokak Canal First Section and Storage Works.	1939-40 ..	1884-85..	1896-97..	13,88,591	83,583	14,72,174	4,29,126	19,01,300	64,435	..	64,435
		1940-41 ..	1884-85..	1896-97..	13,88,591	83,583	14,72,174	4,27,639	18,99,813	62,828	..	62,828
		1941-42 ..	1884-85..	1896-97..	14,78,233	84,282	15,62,515	4,18,513	19,81,028	74,827	..	74,827

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
4,140	1,856	15,779	....	13,923	0·13	4	4,625	1,403
4,695	1,616	15,779	....	14,163	0·11	4	4,625	1,690
5,474	4,778	15,779	....	11,001	0·34	4	4,625	1,422
10,701	6,800	25,441	....	18,641	0·30	4	11,780	3,069
16,241	2,804	25,441	....	22,637	0·12	4	11,780	3,596
30,915	—2,642	25,441	....	28,083	....	4	11,780	4,010
2,670	2,401	1,888	513	....	1·93	4	1,920	601
2,748	—1,080	1,888	....	2,968	....	4	1,920	510
2,291	968	1,888	....	920	0·75	4	1,920	248
2,649	3,207	7,056	....	3,849	0·48	4	1,800	1,336
2,798	4,880	7,056	....	2,176	0·73	4	1,800	1,128
3,165	3,373	7,056	....	3,683	0·50	4	1,800	1,043
4,481	20,386	14,810	5,576	....	2·28	4	12,627	2,486
3,636	23,420	14,810	8,610	....	2·65	4	12,627	2,412
7,569	15,978	14,810	1,168	....	1·81	4	12,627	1,769
10,623	10,206	24,716	....	14,510	0·44	4	5,480	4,029
11,976	9,205	24,716	....	15,511	0·39	4	5,480	4,622
12,755	15,422	24,716	....	9,294	0·66	4	5,480	4,842
2,676	—187	6,917	....	7,104	....	4	1,000	923
2,271	7,526	6,917	609	....	1·37	4	1,000	929
1,797	4,348	6,917	....	2,569	0·79	4	1,000	1,056
98,522	2,41,153	2,30,205	10,948	....	2·33	4	20,050	16,211 29
1,05,838	3,01,532	2,30,238	71,294	....	2·94	4	20,050	18,831
86,682	3,62,910	2,30,238	1,32,672	....	3·58	4	20,050	16,603
18,845	45,590	47,460	....	1,870	2·40	4	17,627	9,904
13,876	48,952	47,465	1,487	....	2·58	4	17,627	9,716
16,667	58,160	49,034	9,126	....	2·94	4	17,627	10,929

Serial No.	Name of work.		Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
29	Mhaswad Tank.	1939-40 ..	1884-85..	1900-01..	20,05,553	90,463	20,96,016	32,53,944	53,49,960	42,504	..	42,504
		1940-41 ..	1884-85..	1900-01..	20,05,553	90,463	20,96,016	32,91,657	53,87,673	51,751	..	51,751
		1941-42 ..	1884-85..	1900-01..	20,05,553	90,463	20,96,016	33,16,595	54,12,611	64,143	..	64,143
30	Jamda Canal.	1939-40 ..	1870-71..	1901-02..	10,01,146	50,214	10,51,360	29,41,954	39,93,314	8,857	..	8,857
		1940-41 ..	1870-71..	1901-02..	10,01,146	50,214	10,51,360	29,82,376	40,33,736	7,987	..	7,987
		1941-42 ..	1870-71..	1901-02..	10,01,146	50,214	10,51,360	30,14,657	40,66,017	17,395	..	17,395
31	Pathri Tank..	1939-40 ..	1906-07..	1901-02..	6,27,825	15,021	6,42,846	6,19,236	12,62,082	10,975	..	10,975
		1940-41 ..	1906-07..	1901-02..	6,27,825	15,021	6,42,846	6,33,863	12,76,709	9,964	..	9,964
		1941-42 ..	1906-07..	1901-02..	6,27,825	15,021	6,42,846	6,47,876	12,90,722	10,414	..	10,414
32	Victoria Tank.	1939-40 ..	Under construction.	..	56,147	4,032	60,179	70,789	1,30,968	..	..	..
		1940-41 ..	Under construction.	..	52,041	4,032	56,073	72,626	1,28,699	..	..	..
		1941-42 ..	Under construction.	..	51,788	4,032	55,820	74,387	1,30,207	..	..	..
33	Budhihal Tank	1939-40 ..	Under construction.	..	4,98,161	18,496	5,16,657	5,81,005	10,97,662	..	..	..
		1940-41 ..	Under construction.	..	4,98,763	18,503	5,17,266	5,97,667	11,14,933	..	..	..
		1941-42 ..	Undercon-struction	..	4,99,180	18,508	5,17,688	6,14,347	11,32,035	..	..	..
34	Nira Left Bank Canal and Shetphal Tank.	1939-40 ..	1885-86..	1905-06..	1,41,19,365	4,97,072	1,46,16,437	16,38,785	1,62,55,222	7,53,972	..	7,53,972
		1940-41 ..	1885-86..	1905-06..	1,41,87,091	4,97,542	1,46,84,633	16,75,869	1,63,60,502	7,41,317	..	7,41,317
		1941-42 ..	1885-86..	1905-06..	1,42,00,232	4,97,724	1,46,97,956	13,75,399	1,60,73,355	10,69,564	..	10,69,564
35	Kadva River Works.	1939-40 ..	1868-69..	1907-08..	9,73,359	62,517	10,35,876	17,47,486	27,83,362	30,760	594	31,354
		1940-41 ..	1868-69..	1907-08..	9,73,359	62,517	10,35,876	17,70,317	28,06,193	41,199	594	41,793
		1941-42 ..	1868-69..	1907-08..	9,73,359	62,517	10,35,876	17,73,144	28,09,020	58,723	594	59,317
36	Wangroli Tank	1939-40 ..	1904-05..	1908-09..	2,42,512	50,783	2,93,295	3,30,078	6,23,373	3,977	..	3,977
		1940-41 ..	1904-05..	1908-09..	2,42,512	50,783	2,93,295	3,38,367	6,31,662	6,758	..	6,758
		1941-42 ..	1904-05..	1908-09..	2,42,512	50,783	2,93,295	3,43,922	6,37,217	9,596	..	9,596
37	Tranza-Nagarama Tanks.	1939-40 ..	1904-05..	1909-10..	2,38,032	42,603	2,80,635	3,45,796	6,26,431	105	..	105
		1940-41 ..	1904-05..	1909-10..	2,38,032	42,603	2,80,635	3,53,055	6,33,690	2,373	..	2,373
		1941-42 ..	1904-05..	1909-10..	2,38,032	42,603	2,80,635	3,72,217	6,52,852	465	..	465

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
20,210	22,294	66,688	....	44,394	0·42	4	24,800	1,979
22,776	28,975	66,688	....	37,713	0·54	4	24,800	2,539
22,283	41,860	66,688	....	24,828	0·77	4	24,800	2,166
24,435	—15,578	33,447	....	49,025	....	4	5,000	1,777
14,962	—6,975	33,447	....	40,422	....	4	5,000	1,395
16,229	1,166	33,447	....	32,281	.... 0·03	4	5,000	1,244
3,692	7,283	20,876	....	13,593	0·58	4	2,500	650
3,715	6,249	20,876	....	14,627	0·49	4	2,500	651
3,551	6,863	20,876	....	14,013	0·53	4	2,500	511
..	....	1,915	....	1,915	....	4	....	....
..	....	1,837	....	1,837	....	4	....	....
..	....	1,761	....	1,761	....	4	....	....
..	....	16,645	....	16,645	....	4	....	....
..	....	16,662	....	16,662	....	4	....	....
..	....	16,680	....	16,680	....	4	....	....
2,16,117	5,37,855	5,86,770	....	48,915	3·31	4	1,13,280	74,655
1,89,542	5,51,775	5,88,859	....	37,084	3·37	4	1,13,280	74,491
1,79,172	8,90,392	5,89,922	3,00,470	....	5·54	4	1,13,280	74,746
31,117	237	32,391	....	32,154	0·01	4	18,022	4,130
32,233	9,560	32,391	....	22,831	0·34	4	18,022	3,078
29,758	29,559	32,391	....	2,832	1·05	4	18,022	3,968
6,255	—2,278	8,120	....	10,398		4	3,400	702
6,927	—169	8,120	....	8,289	....	4	3,400	933
7,031	2,565	8,120	....	5,555	0·40	4	3,400	1,915
1,759	—1,654	7,915	....	9,569	....	4	800	14
1,717	656	7,915	....	7,259	0·10	4	800	3
11,712	—11,247	7,915	....	19,162	....	4	800	280

Serial No.	Name of work.		Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
38	Savli Tank ..	1939-40 ..	1908-09..	1909-10..	2,34,179	21,031	2,55,210	3,08,818	5,64,028	3,878	..	3,878
		1940-41 ..	1908-09..	1909-10..	2,34,179	21,031	2,55,210	3,18,412	5,73,622	3,751	..	3,751
		1941-42 ..	1908-09..	1909-10..	2,34,179	21,031	2,55,210	3,28,427	5,76,637	10,484	..	10,484
39	Chankapur Tank.	1939-40 ..	1909-10..	1909-10..	19,87,839	68,592	20,56,431	22,56,488	43,12,919	73,377	..	73,377
		1940-41 ..	1909-10..	1909-10..	20,04,096	68,705	20,72,801	22,06,872	42,79,673	1,72,708	..	1,72,708
		1941-42 ..	1909-10..	1909-10..	20,05,372	68,715	20,74,087	21,87,033	42,61,120	1,43,479	..	1,43,479
40	Saiat Tank ..	1939-40 ..	1910-11..	1911-12..	1,58,452	25,577	1,84,029	3,17,196	5,01,225	1,109	205	1,314
		1940-41 ..	1910-11..	1911-12..	1,58,452	25,577	1,84,029	3,23,305	5,07,334	1,948	584	2,532
		1941-42 ..	1910-11..	1911-12..	1,58,452	25,577	1,84,029	3,26,517	5,10,546	5,018	322	5,340
41	Suki River ..	1939-40 ..	Under construction.	....	15,139	385	15,524	14,484	30,008	..	..	..
		1940-41 ..	Do. ..	....	15,139	385	15,524	14,987	30,511	..	..	..
		1941-42 ..	Do. ..	....	15,139	385	15,524	15,490	31,014	..	..	..
42	Godavari Canals.	1939-40 ..	1911-12..	1915-16..	1,00,99,633	5,03,328	1,06,02,961	58,65,128	1,64,68,089	4,68,642	..	4,68,642
		1940-41 ..	1911-12..	1915-16..	1,01,37,530	5,03,591	1,06,41,121	58,18,016	1,64,59,137	6,63,552	..	6,63,552
		1941-42 ..	1911-12..	1915-16..	1,01,48,931	5,03,681	1,06,52,612	55,44,303	1,61,96,915	9,77,745	..	9,77,745
43	Futelao Tank	1939-40 ..	1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,34,241	2,50,702	250	..	250
		1940-41 ..	1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,38,493	2,54,954	471	..	471
		1941-42 ..	1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,42,951	2,59,412	379	..	379
44	Dharma Canal	1939-40 ..	1913-14..	1921-22..	95,509	2,323	97,832	1,50,240	2,48,072	3,382	—1,016	2,366
		1940-41 ..	1913-14..	1921-22..	95,509	2,323	97,832	1,54,162	2,51,994	3,488	—1,016	2,472
		1941-42 ..	1913-14..	1921-22..	95,509	2,323	97,832	1,60,484	2,58,316	2,737	—1,016	1,721
45	Gokak Canal Survey.	1939-40 ..	Under construction.	....	98,859	4,650	1,03,509	90,793	1,94,302	..	..	..
		1940-41 ..	Do. ..	....	98,859	4,650	1,03,509	95,637	1,99,146	..	..	..
		1941-42 ..	Do. ..	....	98,859	4,650	1,03,509	1,00,481	2,03,990	..	..	..
46	Nira Right Bank Canal.	1939-40 ..	1924-25..	1937-38..	4,01,36,540	10,89,065	4,12,25,605	3,56,95,508	7,69,21,113	5,81,766	..	5,81,766
		1940-41 ..	1924-25..	1937-38..	4,01,17,817	10,87,286	4,12,07,105	3,71,64,840	7,83,71,945	6,76,160	..	6,76,160
		1941-42 ..	1924-25..	1937-38..	4,01,32,036	10,89,319	4,12,21,355	3,82,82,054	7,95,03,409	9,96,082	..	9,96,082

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
5,016	—1,138	7,787	....	8,925	....	4	3,000	730
5,558	—1,807	7,787	....	9,594	....	4	3,000	723
5,712	4,772	7,787	....	3,015	0·83	4	3,000	2,298
70,892	2,485	68,411	....	65,926	0·06	4	8,500	10,280
54,397	1,18,311	68,695	49,616	....	2·76	4	8,500	11,893
54,638	88,841	69,002	19,839	....	2·08	4	8,500	12,589
2,942	—1,628	5,269	....	6,897	....	4	2,000	....
3,372	—840	5,269	....	6,109	....	4	2,000	583
3,283	2,057	5,269	....	3,212	0·40	4	2,000	778
....	....	503	....	503	....	4	....	....
....	....	503	....	503	....	4	....	....
....	....	503	....	503	....	4	....	....
2,61,927	2,06,715	3,44,435	....	1,37,720	1·26	4	79,440	37,739
2,71,270	3,92,282	3,45,170	47,112	....	2·38	4	79,440	38,368
3,57,995	6,19,750	3,46,032	2,73,718	....	3·83	4	79,440	36,725
1,964	—1,714	3,570	....	5,284	....	4	800	266
1,153	—682	3,570	....	4,252	....	4	800	89
1,289	—910	3,570	....	4,480	....	4	800	144
6,903	—4,537	3,333	....	7,870	....	5	12,870	9,071
3,061	—589	3,333	....	3,922	....	5	12,870	9,068
4,710	—2,989	3,333	....	6,322	....	5	12,870	9,156
....	....	4,844	....	4,844	....	6	....	....
....	....	4,844	....	4,844	....	6	....	.. ..
....	....	4,844	....	4,844	....	6	....	....
2,36,625	3,45,141	18,04,482	....	14,59,341	0·45	6	132,000	45,728
3,42,459	3,33,701	18,03,033	....	14,69,332	0·43	6	132,000	45,459
3,10,387	6,85,695	18,03,305	....	11,17,610	0·86	6	132,000	56,246

Serial No.	Name of work.	Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.										
47	Pravara River Works. 1939-40 ..	1909-10..	1926-27..	1,45,90,859	5,14,113	1,51,04,972	1,14,08,434	2,65,13,406	6,70,219	76	6,70,295
	Pravara River Works. 1940-41 ..	1909-10..	1926-27..	1,45,81,401	5,14,390	1,50,95,791	1,13,67,900	2,64,63,691	9,02,536	76	9,02,612
	Pravara River Works. 1941-42 ..	1909-10..	1926-27..	1,45,87,836	5,14,440	1,51,02,276	1,08,39,340	2,59,41,616	13,48,056	76	13,48,132
48	Gokak Canal, second section. 1939-40 ..	Work in abeyance	Work in abeyance	1,76,306	13,978	1,90,284	4,01,920	5,92,204	..	..	..
	Gokak Canal, second section. 1940-41 ..	Do. ..	Do. ..	1,76,306	13,978	1,90,284	4,07,783	5,98,067	..	..	..
	Gokak Canal, second section. 1941-42 ..	Do. ..	Do. ..	1,76,306	13,978	1,90,284	4,13,646	6,03,930	..	..	..
	Total .. 1939-40 ..	..	..	10,37,75,647	40,67,003	10,78,42,650	8,31,96,769	19,10,39,419	33,65,440	21,501	33,86,941
	Total .. 1940-41 ..	..	..	10,38,62,694	40,68,332	10,79,31,026	8,48,29,972	19,27,60,998	41,25,926	20,640	41,46,566
	Total .. 1941-42 ..	..	..	10,39,98,970	40,69,401	10,80,68,371	8,50,28,946	19,30,97,317	56,43,062	19,910	56,62,972

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
2,85,667	3,84,628	5,94,624	....	2,09,996	1·45	6	57,000	57,703
2,66,827	6,35,785	5,95,251	40,534	....	2·40	6	57,000	58,452
2,24,429	11,23,703	5,95,143	5,28,560	....	4·33	6	57,000	57,993
....	....	5,863	....	5,863	....	6	....	....
....	....	5,863	....	5,863	....	6	....	....
....	....	5,863	....	5,863	....	6	....	....
14,55,339	19,31,602	41,69,444	....	22,37,842	1·01	....	622,720	304,889
14,78,036	26,48,530	41,71,707	....	15,23,177	1·37	....	622,720	309,960
15,52,384	41,10,588	41,75,614	....	65,026	2·13	....	622,720	3,28,194

XVII, Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

Revenue.

71. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, viz., (*a*) direct receipts, and (*b*) that portion of the land revenue which is credited to irrigation. The former head includes the sale-proceeds of water supplied for irrigational and non-irrigational purposes, the sale-proceeds from canal plantations and other canal produce (e.g., wood, grass, etc.), while the latter repesents the irrigation share of land revenue.

The working expenses of the works for which capital accounts are kept are deducted from the total receipts under the two heads mentioned above in order to show the " net revenue " earned.

72. The figures of gross and net revenue for the years 1941–42 and 1942–43 and the budget estimate for the year 1943–44 are shown below :—

Pages 26–32, Civil Budget Estimates.

	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Direct receipts	56,16	40,39	42,04	44,46
Portion of land revenue due to works ..	20	24	24	21
Gross revenue ..	56,36	40,63	42,28	44,67
Deduct—Working expenses .. *Charged* ..	*—76*	*—74*	*—82*	*—93*
Voted ..	—14,42	—13,51	—14,93	—18,33
Total ..	—15,18	—14,25	—15,75	—19,26
Net revenue ..	41,18	26,38	26,53	25,41

In comparison with the budget estimate of gross revenue for 1942–43, the revised estimate shows an increase of 1,65 due partly to recovery of past arrears and partly to more area expected to be irrigated and more receipts under " Sales of water ".

The increase of 2,39 in the gross revenue expected during the next year over the revised estimate for 1942–43 is due to more receipts anticipated under water rates.

The increase of 1,50 in the current year's revised estimate, compared with the budget estimate, under " working expenses " is mainly due to execution of certain urgent works in the Deccan Irrigation Circle, repairs to certain irrigation works in the Northern Circle damaged by heavy rains last year and the current year and increased rates of dearness allowance.

The increase in the next year's provision under working expenses is mainly due to provisions for completing the Musalwadi Tail Tank on the Pravara Right Bank Canal and for remodelling the Lakh Canal both in the Ahmednagar Division started during the course of this year and the increased amounts paid for dearness allowance.

73. The provision for 1943–44 under the head XVII-Working expenses has been distributed as under :—

Pages 28-32, Civil Budget Estimates.

	Voted.	*Charged.*	Total.
Extensions and Improvements	2,69	..	2,69
Repairs	5,90	..	5,90
Establishment—			
(*i*) Ordinary (including charges in England) ..	3,53	*86*	4,39
(*ii*) Special	4,79	..	4,79
(*iii*) Collection charges in the Civil Department in respect of direct receipts	99	..	99
(*iv*) Pensionary charges	30	*7*	37
Tools and Plant (Ordinary)	13	..	13
Total ..	18,33	*93*	19,26

For purposes of appropriation accounts, all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under "50-Civil Works", *vide* "Note on the budget provision and final debit of expenditure on Public Works Department establishment and tools and plant charges". Accordingly, out of the total amount under the head "XVII" the provisions of 4,39 and 13 for ordinary establishment and tools and plant charges, respectively, have been included in the demand under the head "50-Civil Works" and the residue, viz., 14,74 has been included in the demand for Irrigation Works.

XVIII, Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.

Revenue.

Page 33, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
	14,36	18,61	13,12	14,85

74. The next year's estimate has been framed on the basis of the average of the past three years' actuals and after taking into account 7,37 for transfer from the deposit account of the Special Development Fund for minor irrigation works provided for under the head "18, Civil".

17, Interest on Works for which Capital Accounts are kept.

Expenditure.

Page 98, Civil Budget Estimates.

—	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
Interest on capital outlay on Irrigation Works —*Charged*	*41,76*	*41,80*	*41,78*	*41,81*

75. This is merely a *pro forma* head to indicate the interest on cumulative capital outlay on irrigation expenditure incurred under " 68 ". The expenditure under this head is deducted from the expenditure under " 22, Interest " under which provision is made for interest charges on the consolidated debt including irrigation debt. For computing the interest on capital outlay on irrigation works, the capital outlay is looked on as irreducible, unlike debt which is usually redeemable after a fixed term of years ; capital outlay can only increase and never diminish, whereas debt may be completely repaid.

76. The revised estimate for 1942-43 and the budget estimate for 1943-44 have been framed as follows :—

—	Revised estimate, 1942-43.	Budget estimate, 1943-44.
(1) Interest charges at 3·3252 per cent. on the capital outlay of 4,93,31 on Irrigation Major Works to the end of 1916-17 ..	16,40	16,40
(2) Interest charges at 4·90 per cent. on the capital outlay of 1,25,18 on Irrigation Major Works for the years 1917-18 to 1920-21 ..	6,13	6,13
(3) Interest charges at 3·3252 per cent. on the capital outlay of 84,69 on Irrigation Minor Works now brought under " 68, Capital Works " to the end of 1916-17	2,81	2,81
(4) Interest charges at 4·90 per cent. on the capital outlay of 3,31,31 on Irrigation Works from 1917-18 to 1936-37	16,24	16,24
(5) Interest charges at 3·5 per cent. on the capital outlay of 5,51 on Irrigation Works from 1937-38 to 1941-42	19	19
(6) Interest charges at 3·5 per cent. on *half* the estimated capital outlay of 75 on Irrigation Works in 1942-43	1	..
(7) Interest charges of 3·5 per cent. on the estimated capital outlay of 75 on Irrigation Works in 1942-43	..	3
(8) Interest charges at 3·5 per cent. on *half* the estimated capital outlay of 50 on Irrigation Works in 1943-44	..	1
Total ..	41,78	41,81

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18, Other Revenue Expenditure financed from Ordinary Revenues (Public Works Department).

Expenditure.

Pages 99–100, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Gross expenditure	91	74	92	86
Charged ..	*3*	*2*	*2*	*2*
Voted ..	88	72	90	84

77. The revised estimate of 1942–43 shows an increase of 18 over the budget estimate of that year due to expenditure on repairing the damage caused to certain irrigation works in the Northern Circle by the heavy rains last year and the current year.

78. The budget estimate for 1943–44 has been distributed as under :—

—	Voted.	*Charged.*	Total.
Extensions and Improvements	2	..	2
Repairs	33	..	33
Establishment—			
(*i*) Ordinary (including charges in England) ..	7	2	9
(*ii*) Special	35	..	35
(*iii*) Collection charges in the Civil Department in respect of direct receipts	2	..	2
(*iv*) Pensionary charges	1	..	1
Tools and Plant (Ordinary)	1	..	1
Grants-in-aid	3	..	3
Total ..	84	2	86

As explained under the head "XVII", all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under "50-Civil Works". Out of the total amount of 86 the provisions of 9 and 1 for ordinary establishment and tools and plant charges, respectively, have, therefore, been included in the demand under the head "50-Civil Works" and the residue, viz. 76 has been included in the demand for Irrigation Works.

18, Other Revenue Expenditure financed from ordinary Revenues—Irrigation Works—(Civil).

Expenditure.

Pages 101-102, Civil Budget Estimates.

—	Accounts, 1941-42.	Budget, estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
Grants for minor irrigation works (including maintenance and repairs)	9,42	13,96	10,36	10,99
Deduct—Amount transferred from the Famine Relief Fund	..	—75	..	..
Net ..	9,42	13,21	10,36	10,99
Charged ..	*37*	*53*	*38*	*38*
Voted ..	9,05	12,68	9,98	10,61

79. The current year's budget estimate of 13,96 (gross) is made up of (*i*) 2,00 for maintenance and repairs, (*ii*) 43 for ordinary establishment charges (*iii*) 11,50 for works and establishment and tools and plant charges thereon financed from the Special Development Fund and (*iv*) 3 for tools and plant charges on repairs executed through the agency of the Public Works Department. Against this the revised estimate of 10,36 shows a decrease of 3,60 due mainly to smaller expenditure on works than was anticipated. In some cases the works could not be taken up as plans and estimates required revision. It is possible, however, that some further works will have to be taken up as scarcity works and the decrease of 3,60 mentioned above may eventually be reduced.

80. The ensuing year's estimate of 10,99 (gross) is made up of—

(*a*) *Maintenance and Repairs.*

(1) Repairs to be carried out by the Revenue Department—	
Northern Division	25
Central Division	40
Southern Division	5
(2) Repairs to be executed through the agency of the Public Works Department—	
(*i*) Provision for repairs—	
Northern Division	1,00
Central Division	60
Southern Division	70
(*ii*) Establishment and tools and plant charges on (*i*) ..	62
Total—Maintenance and Repairs ..	3,62

(*b*) *Special Development Programme.*

New Works and Works in Progress	3,41
Extensions and Improvements	1,97
Special Establishment	55
Ordinary establishment charges of Public Works Department ..	1,35
Tools and Plant charges	9
Total—Special Development Programme ..	7,37
Grand Total ..	10,99

An increased provision of 3,00 for maintenance and repairs has been made in the next year's budget, with the object of securing the efficient working of all existing minor irrigation works. A total amount of 5,38 has been provided for the construction of minor irrigation works of which a sum of 2,43 is for works in progress, 98 for new works and 1,97 for extensions and improvements. These provisions are quite necessary as an insurance against famine and as a measure for growing more food.

18 (1), Other Revenue Expenditure financed from Famine Relief Fund.

Expenditure.

Page 105, Civil Budget Estimates.

—	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
18, Other Revenue Expenditure financed from Ordinary Revenues (Civil)—Voted	..	75	..	..

81. This head shows the expenditure provided from the Famine Fund on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is booked in the first instance under the major head "18, Other Revenue Expenditure financed from Ordinary Revenues" without reference to the source from which the funds are provided and the amount financed from the Famine Relief Fund is deducted in a lump sum at the foot of the account under that head. The amount thus deducted under the head "18" is booked, without details, under this major head. When the current year's budget estimates were prepared an amount of 75 was expected to be available from the Famine Fund for financing irrigation works and this amount was included in the demand for irrigation works. As the estimated receipts in the Famine Fund are now expected to be utilised fully on direct expenditure on "Famine Relief" no amount will be available for financing non-capital irrigation works either in the current year or in the next year.

19, Construction of Irrigation, Navigation, Embankment and Drainage Works.

Page 105, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Voted ..	..	1	1	1

82. See Note on the system of capital and non-capital accounts of irrigation works. The estimate for 1943-44 corresponds to the deduct entry under "68-Construction of Irrigation, Navigation, Embankment and Drainage Works". It is on account of the Victoria Tank in the Poona Irrigation and Research Division.

XX and 22, Interest.

Revenue.

Page 34, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
	Rs.	Rs.	Rs.	Rs.
(1) Interest on loans to Presidency Corporations	58,10	55,47	55,47	52,74
(2) Interest on other loans and Advances by the Provincial Government	5,73	6,83	6,10	6,63
(3) Interest on arrears of revenue	58	23	23	23
(4) Interest realised on investment of Provincial balances	3,75	6,20	6,82	6,25
(5) Miscellaneous	53	51	89	94
	68,69	69,24	69,51	66,79
(6) *Deduct*—Refunds	..	—1	—1	—1
Total ..	68,69	69,23	69,50	66,78

Expenditure.

Page 106, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
	Rs.	Rs.	Rs.	Rs.
A–Interest on Ordinary Debt.				
(1) Interest on Permanent Loans	..	..	5,31	10,63
(2) Interest on loans in course of discharge ..	5	..	1	..
(3) Discount on Loans	..	..	5,31	..
(4) Interest on other floating loans ..	..	..	..	..
(5) Management of Debt	..	..	4	7
(6) Expenditure connected with the issue of new loans	..	..	2,28	..
(7) Miscellaneous	..	..	..	..
(8) Interest on consolidated debt	97,40	96,53	90,91	79,99
(9) Interest on loans to Presidency Corporations excluding those included in the consolidated debt	44,48	42,03	42,03	39,51
Carried over ..	1,41,93	1,38,56	1,45,89	1,30,20

—	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
Brought forward ..	1,41,93	1,38,56	1,45,89	1,30,20
B–Interest on Unfunded Debt.				
(10) Special Loans—Endowments for Charitable and Educational Institutions ..	82	99	1,07	94
(11) State Provident Funds	15,36	16,08	16,12	16,92
C–Interest on other obligations.				
(12) Interest on Charitable and other Funds ..	5	..	..	..
(13) Miscellaneous	..	..	2	..
Total ..	1,58,16	1,55,63	1,63,10	1,48,06
D–Transfers—Deduct.				
(14) Interest transferred to Commercial Departments—				
(*i*) "17, Interest on works for which capital accounts are kept"	—41,76	—41,80	—41,78	—41,81
(*ii*) Commercial undertakings—Dapuri Workshops	—12	—9	—8	—8
(15) Interest transferred to "10–Forest" ..	—33	—33	—33	—33
(16) Interest portion of equated payments on account of commuted value of pensions ..	—3,93	—3,95	—3,86	—3,84
Total ..	—46,14	—46,17	—46,05	—46,06
Net Total—*Charged* ..	*1,12,02*	*1,09,46*	*1,17,05*	*1,02,00*

Revenue.

83. Interest received by the Local Government on advances and loans made through the Provincial Loans and Advance Account (to agriculturists, local bodies, Presidency Corporations, etc.) is credited to "XX-Interest".

(1) *Interest on loans to Presidency Corporations.*—The decrease of 2,73 in the next year's budget estimate is due to repayments of capital made in the current year.

(4) *Interest realised on investment of Provincial balances.*—The increase of 62 in the current year's revised over the budget estimate is due mainly to larger amount invested in treasury bills than anticipated.

Expenditure.

84. The following charges are debited to the head " 22, Interest on debt and other obligations " :—

(*a*) Interest and discount on permanent loans, treasury bills and other floating loans, management of debt, expenditure connected with the issue of new loans and other miscellaneous charges.

(*b*) Interest payable to the Central Government on advances taken from them.

(*c*) Interest on endowments for charitable and educational institutions and on the balances in the Provident Funds.

(*d*) Interest payable on other miscellaneous items.

Credit is given to this head under the heads :—

(*a*) *Deduct*—Interest transferred to Commercial Departments—

(*i*) Interest on irrigation works, transferred to the head " 17, Interest on works for which capital accounts are kept ".

(*ii*) Interest on commercial undertakings (Dapuri Workshops).

(*b*) *Deduct*—Interest transferred to " 10, Forest " on account of capital outlay on forests.

(*c*) *Deduct*—Interest portion of equated payments out of revenue provided under " 55, Superannuation Allowances, etc.", in respect of the commuted value of pensions.

85. (1) *Interest on Permanent Loans.*—The current year's revised estimate represents the interest payable to the public for half year on account of the 3 per cent. Bombay Government Loan, 1955, floated during the current year. The next year's budget estimate provides interest for the full year.

86. (2) *Interest on loans in course of discharge.*—The current year's revised estimate represents the interest payable on the outstanding Bombay Development loan hitherto unclaimed.

87. (3) *Discount on loans.*—The current year's revised estimate represents the discount on the 3 per cent. Bombay Government Loan, 1955.

88. (5) *Management of debt.*—The current year's revised estimate and the next year's budget estimate represent the management charges payable to the Reserve Bank in respect of the 3 per cent. Bombay Government Loan, 1955.

89. (6) *Expenditure in connection with the issue of new loans.*—The current year's revised estimate represents non-recurring expenditure on underwriting commission, brokerage and advertisement charges etc. payable to the Reserve Bank in respect of the 3 per cent. Bombay Government Loan, 1955.

90. (8) *Interest on the consolidated debt.*—The consolidated debt is repayable to the Government of India in the form of bi-annual equated payments of principal and interest over 45 years on 31st July and 31st January of each year from 1937. The reduction in the current year's revised estimate and the budget estimate for 1943–44 is due to the advance repayment of 3½ crores made to the Government of India towards the consolidated debt during the current year, mainly from the proceeds of the 3 per cent. Bombay Government Loan, 1955.

91. (9) *Interest on loans to Presidency Corporations excluding those included in the consolidated debt.*—The reduction of 2,52 in the estimate of 1943–44 is due to the repayment of principal made in 1942–43.

92. (11) *State Provident Funds.*—The estimates are on account of the liabilities assumed by the Government of Bombay as a result of the decentralization of balances on the introduction of provincial autonomy.

93. (14) *Deduct—Interest transferred to Commercial Departments.*—(*i*) " 17, Interest on works for which capital accounts are kept ". The figures are explained under " 17, Interest on works for which capital accounts are kept ".

94. (15) *Deduct—Interest transferred to " 10, Forest ".*—A corresponding debit appears under the head, " 10, Forest ".

95. (16) *Deduct—Interest portion of equated payments on account of commuted value of pensions.*—See paragraph 289 under " 83-Payments of commuted value of pensions ",

23, Appropriation for Reduction or Avoidance of Debt.

Disbursements.

Page 107, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
A-(*i*) Sinking Funds—				
3 per cent. Bombay Government Loan, 1955.	..	..	..	19,65
(*ii*) Depreciation Charges—				
3 per cent. Bombay Government Loan, 1955.	..	..	..	5,31
B-Other Appropriations—				
Repayment of the consolidated debt ..	18,98	19,85	18,21	17,36
C-Transfers—*Deduct*—				
(*i*) Repayment by the Bombay Municipal Corporation of loans included in the consolidated debt	—4,74	—4,91	—4,91	—5,08
(*ii*) Principal portion of equated instalment for repayment of the commuted value of pensions	—6,64	—6,94	—7,02	—6,99
(*iii*) Repayment made from the recoveries arising from the operations of the Provincial Loans and Advances Account.	—1,24	—1,30	—1,30	—1,35
Total—*Charged* ..	*6,36*	*6,70*	*4,98*	*28,90*

96. The minor head " Sinking Funds " is intended for the record of appropriations from revenue for maintaining a Sinking Fund and a Depreciation Fund in respect of the loan floated by the Provincial Government.

The Depreciation Fund (5,31) is provided at 1½ per cent. of the total nominal amount (3,54,23) of the 3 per cent. Bombay Government Loan, 1955 and is to be used, if necessary, for purchasing securities of the loan for cancellation.

The provision of 19,65 in the Sinking Fund for the 3 per cent. Bombay Government Loan, 1955, is made up as follows :—

(*a*) a minimum annual contribution of 4,90 (on a 39 years' basis, i.e., on the basis of the currency of the consolidated debt towards the repayment of which the new loan proceeds were utilised) ;

(*b*) an addition to (*a*) of 3,28 which will continue to be made in future ; and

(*c*) a further addition of 11,47 so as to make up the total (with the Depreciation Fund (5,31)), to the maximum of 24,96 calculated on a 13 years' basis i.e., on the basis of the currency of the new loan. This further addition has been made as the budgetary position of 1943-44 permits it.

97. The minor head " Other Appropriations " is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted sinking funds. The consolidated debt referred to in paragraph 90 under the head " 22 " is repayable by half-yearly equated instalments of principal and interest in 45 years commencing from 1937. The principal portion of the instalments is debited to the head " 23 ". The reduction in the revised estimate and the budget estimate 1943–44 is due to the advance repayment of 3½ crores made to the Government of India towards the consolidated debt during the current year, mainly from the proceeds of the 3 per cent. Bombay Government Loan, 1955.

98. (*c*) *Transfers—Deduct.*—The consolidated debt mentioned above includes three long-dated loans of the Bombay Municipal Corporation, loans utilised to finance the expenditure under " 83-Payments of commuted value of Pensions " and loans utilised to finance the Provincial Loans and Advance Account and it is explained below why repayments in respect of these loans are shown as deduct entries under " 23 ".

(*i*) The repayment made by the Bombay Municipal Corporation in respect of its long-dated loans is credited in the first instance to the head " Loans and Advances by Provincial Government " (receipt side) in the debt section, but in order to utilise it towards the repayment of the consolidated debt which is provided in gross under the minor head " A-Other Appropriations ", a corresponding credit by a deduct entry is given to this head.

(*ii*) Loans included in the consolidated debt have been utilised for expenditure under ' 83-Payments of commuted value of Pensions ". The expenditure debited to " 83 " is being written back to revenue by equated instalments of principal and interest over a period of 15 years by debit to " 55 " and by credit of the principal portion to the capital head " 83 " and of the interest portion to " 22 ".

(*iii*) The consolidated debt includes the loans taken to finance the Provincial Loans and Advance Account. With effect from 1940-41 it has been decided to utilise towards repayment of the consolidated debt, recoveries arising from the operations of the Provincial Loans and Advance Account to the extent necessary to repay the principal portion of the outstanding Provincial Loans and Advance Account debt on 1st April 1937 over a period of 45 years, at 4½ per cent. interest.

25, General Administration.

Expenditure.

Pages 108-153, Civil Budget Estimates.

	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
A—Heads of Provinces.				
Salary of the Governor	1,20	1,20	1,20	1,20
Secretarial staff of the Governor	1,08	1,05	1,15	1,16
Staff and household of the Governor ..	3,88	4,59	4,10	4,50
Sumptuary allowance of the Governor ..	25	25	25	25
Expenditure from contract allowance ..	1,08	1,08	1,20	1,23
Tour expenses	88	92	92	92
Advisers	1,88	2,14	1,82	2,32
Total, Heads of Provinces ..	10,25	11,23	10,64	11,58
B—Legislative Bodies.				
Provincial Legislative Assembly	63	60	44	48
Provincial Legislative Council	5	6	5	5
Elections for Legislatures	2,20	3	3	1
Total, Legislative Bodies ..	2,88	69	52	54
C—Secretariat and Head-quarters Establishments.				
Civil Secretariat	19,95	18,95	20,33	22,00
Public Service Commission	1,01	1,01	1,00	1,02
Board of Revenue, etc.—Bombay Revenue Tribunal	18	25	23	24
Settlement Commissioner and Director of Land Records	40	46	45	49
Local Fund Audit Establishment	2,06	2,07	2,10	2,10
Total, Secretariat and Head-quarters Establishments	23,60	22,74	24,11	25,85

—	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
D—Commissioners.				
Commissioners	3,00	2,91	2,95	2,95
E—District Administration.				
District Administration	39,01	39,19	44,21	49,04
G—Miscellaneous.				
Discretionary grants by Heads of Provinces ..	20	25	25	25
Expenditure from Rural Reconstruction Grants	5,11	4,55	4,55	4,33
Miscellaneous	11	19	14	5
Special Development Programme	1,04	3,50	3,50	3,97
Total, Miscellaneous ..	6,46	8,49	8,44	8,60
H—Charges in England.				
Secretary of State for India	4	38	42	2
High Commissioner for India	1,82	1,54	1,97	2,01
Total, Charges in England ..	1,86	1,92	2,39	2,03
Grand Total ..	87,06	87,17	93,26	1,00,59
Charged ..	*19,48*	*20,90*	*21,39*	*22,27*
Voted ..	67,58	66,27	71,87	78,32

99. *Secretarial Staff of the Governor.*—The increase in the current year's revised and next year's budget is mainly due to the creation of the new post of Assistant Secretary to the Governor.

100. *Staff and Household of the Governor.*—The decrease in the revised estimate of the current year is due mainly to (*a*) the number of Aides-de-Camp on duty being below strength, (*b*) lending of the services of certain members of Band establishment to the Police and (*c*) savings in the provision of inauguration grant for the purchase of furniture and carpets for the new Governor.

101. *Expenditure from contract allowance.*—The increase in the current year's revised and next year's budget is due to the payment of dearness allowance at higher rates.

102. *Advisers.*—The decrease in the current year's revised estimate is mainly due to non-utilisation of the major part of provision for leave salary and drawal of a portion of an Adviser's pay as family allotment in England counter-balanced by the creation of the fourth Adviser and his staff for part of the year. The next year's budget includes full year's provision for the fourth Adviser and his staff.

103. *Provincial Legislative Assembly.*—The decrease in the current year's revised and next year's budget is mainly due to (1) debit of 75 per cent. pay of the Assistant Secretary to the Home Department (Spl.) A.R.P. and (2) to certain posts having been kept vacant.

104. *Elections for Legislatures.*—The decrease in next year's budget is due to the absence of provision for elections to Provincial and Central Legislatures in that year.

105. *Civil Secretariat.*—The increase in the current year's revised and the next year's budget estimates is due to the expenditure on account of the new Secretariat Office, Finance Department (Supply), and new expenditure under the " Publicity Office " on the schemes of publicity and propaganda by means of moble publicity vans and village broadcasting by means of radio sets partially counter-balanced by the transfer of the provisions for the grants-in-aid to War Publicity and War Loans Committees to " 64-B-Civil Defence ".

106. *Local Fund Audit Establishment.*—The estimates under this head are framed by the Government of India. This entry is a transfer entry from the Central head " 26-Audit " under which the details will be found. The increase in the current year's revised and next year's budget estimates is mainly due to the revised methods of recovery of cost on account of pay and leave and pension contributions.

107. *Commissioners.*—The increase in the current year's revised estimate is mainly due to the officiating promotion of a Commissioner. The next year's budget includes provisions for temporary increase in pay to the head clerks and chitnises in the offices of the Commissioners and additional temporary establishment in the office of the Commissioner, Northern Division.

108. *District Administration.*—The increase in the current year's revised estimates is mainly due to (1) creation of new posts of Deputy Collectors and Aval Karkuns, (2) extra expenditure on account of higher rates of dearness allowance (3,05) and (3) temporary increase in pay sanctioned to the revenue establishment (84). The next year's budget includes full year's provision for temporary increase in pay (3,35), further additional provision for dearness allowance (1,55) and provision for new items (5).

109. *Expenditure from Rural Reconstruction Grants.*—The decrease in next year's budget is due to smaller amount being available for expenditure in the deposit account of the Government of India grants for rural development partially counter-balanced by higher provision for dearness allowance to low paid staff.

110. *Miscellaneous.*—The decrease in the currrent year's revised and next year's budget estimates is due to the anticipated recovery from the Sind Government for which no provision was made in the budget. The next year's provision is still smaller as less number of I.C.S. probationers are expected to undergo training next year.

111. *Special Development Programme.*—The increase in next year's budget is due to the debit to this head of the provision for the pay etc. of Rural Assistants serving under the Collectors, which was hitherto made under " 40-Agriculture."

112. *Charges in England—Secretary of State for India.*—The increase in the current year's revised estimate is mainly on account of extra expenditure in connection with the appeal of Ahmedabad Municipality *v.* Secretary of State and cost of passages, etc. to newly appointed Aides-de Camp. The next year's budget is less as it does not include any unusual provisions as in the current year.

113. *Charges in England—High Commissioner for India.*—The excess in the current year's revised estimate is due to anticipated expenditure on leave salary for which no provision was made in the budget and extra expenditure under " Sterling Overseas Pay " and " Allotment of Pay of Officers ". The increase in next year's budget compared with the current year's revised is under " Sterling Overseas Pay ".

XXI and 27, Administration of Justice.

Revenue.

Page 35, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Sale proceeds of unclaimed and escheated property	38	35	38	60
Court fees realised in cash	50	60	50	55
General fees, fines and forfeitures	13,57	11,90	17,00	13,32
Pleadership and Mukhtearship examination fees	18	18	7	18
Receipts of the Official Assignee	69	42	50	60
Miscellaneous fees and fines	3,58	3,58	3,20	3,40
Miscellaneous	22	30	49	26
Recoveries of overpayments	5	2	5	4
Collection of payments for services rendered ..	39	30	39	30
	19,56	17,65	22,58	19,25
Deduct—Refunds ..	—51	—65	—52	—50
Total ..	19,05	17,00	22,06	18,75

Expenditure.

Pages 154-174 Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
High Court	12,41	12,59	12,50	12,94
Law Officers	3,04	2,94	3,19	3,07
Administrator General and Official Trustee ..	54	50	50	52
Sheriff and Reporter, Bombay	45	45	46	47
Official Assignee	1,08	1,15	1,10	1,17
Coroner's Court	13	13	13	14
Presidency Magistrates' Courts	3,11	3,50	3,29	3,34
Civil and Sessions Courts	32,44	32,48	32,85	34,13
Courts of Small Causes	3,98	4,01	3,98	4,16
Criminal Courts	9,71	9,53	10,78	11,04
Pleadership and Mukhtearship examination charges	1	2	2	2
Charges in England	33	39	30	34
Total ..	67,23	67,69	69,10	71,34
Charged ..	*20,51*	*20,44*	*20,01*	*20,20*
Voted ..	46,72	47,25	49,09	51,14

Revenue.

114. The increase in the revised estimate for 1942–43 is mainly under the head " General Fees, Fines and Forfeitures " owing to anticipated large receipts from collective fines.

Expenditure.

115. *High Court.*—The increase in the next year's estimate compared with the current year's revised estimate is mainly due to the provision on account of certain establishment of the Court receiver and liquidator, which was hitherto being met from his office Account and increased provision for dearness allowance.

116. *Presidency Magistrates' Courts.*—The decrease in the revised estimate compared with the budget estimate of the current year is mainly due to the provision made for three additional Presidency Magistrates, and their establishment in connection with the Greater Bombay Scheme not being utilised, as the introduction of the Scheme has been postponed.

117. *Civil and Sessions Courts.*—The increase in the revised estimate compared with the budget estimate of the current year is mainly due to the grant of dearness allowance to low-paid Government servants for which no provision was made. It is also partly due to the increased expenditure under "diet and road money to witnesses" and the creation of temporary appointments of Assistant Judges.

The increase in the next year's budget as compared with revised estimates is mainly due to the the increased provision for dearness allowance and also for the additional staff proposed to be sanctiond for the Sub-Judges' Courts at Ahmedabad which have been established on a permanent basis.

118. *Courts of Small Causes.*—The increase in the next year's estimate as compared with the revised estimate of the current year is mainly due to the increased provision on account of dearness allowance.

119. *Criminal Courts.*—The increase in the revised estimate for the current year and budget estimate for next year as compared with the current year's budget estimate is mainly due to the additional expenditure having been incurred on account of the creation of a number of temporary appointments of Resident Magistrates to release Mamlatdars for work in connection with war, etc., and also for expenditure on their staff, etc. It is also partly due to increased expenditure under "diet and road money to witnesses", larger expenditure on dearness allowance and increases in pay to Resident Magistrates recently sanctioned by Government.

120. *Charges in England.*—The decrease in the current year's revised estimates as compared with budget for that year is mainly due to less provision being made under the head "Sterling O. S. P."

XXII and 28, Jails and Convict Settlements.

Revenue.

Page 36, Civil Budget Estimates.

	Accounts, 1941–42.	Budget, estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Jails	1,38	1,16	1,59	1,58
Jail Manufactures	3,80	3,40	4,38	4,06
Recoveries of overpayments	1	1	1	1
Collection of payments for services rendered ..	1	1	1	1
Deduct—Refunds	..	—1	—1	—1
Total ..	5,20	4,57	5,98	5,65

Expenditure.

Pages174-186, Civil Budget Estimates.

	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Jails	17,84	16,22	29,63	21,62
Jail Manufactures	3,28	2,48	3,93	3,55
Works	3	..	..	..
Charges in England	3	..	..	..
Total ..	21,18	18,70	33,56	25,17
Charged ..	*55*	*71*	*67*	*55*
Voted ..	20,63	17,99	32,89	24,62

Revenue.

121. *Jails.*—The increase in the revised estimate and the next year's estimate over the current year's budget is mainly due to the increase in the number of prisoners from other States and Provinces, particularly Sind, resulting in large recoveries on account of maintenance charges.

122. *Jail Manufactures.*—The increase in the revised estimate as well as the next year's estimate over the current year's budget is due to larger orders from Government Departments and the higher rates of manufactured articles on account of the rise in prices of raw materials due to war.

Expenditure.

123. *Jails.*—The increase in the revised estimate as well as in the next year's estimate over the current year's budget is mainly due to higher cost of foodstuffs, an increase in the number of prisoners due to the C. D. O. movement and the consequential opening of new jails and appointment of additional temporary staff for the jails and to temporary increase in pay of the staff.

124. *Jail Manufactures.*—The increase in the revised estimate and the budget estimate for 1943–44 as compared with the current year's budget estimate is due to rise in prices of raw materials such as yarn, wool, cane, dyes, etc., and increased number of orders from Government Departments.

XXIII and 29, Police.

Revenue.

Pages 37–38, Civil Budget Estimates.

	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Contribution for Railway Police	4,73	4,40	4,40	4,47
Police supplied to public departments, private companies, etc.	2	3	26	23
Receipts and recoveries on account of Presidency Police	3,54	4,05	4,19	4,29
Cash rec ipts under the Arms Act ..	86	92	85	78
Fees, fines and forfeitures	2,44	1,71	2,35	2,40
Recoveries of overpayments	11	5	15	15
Collection of payments for services rendered ..	1,65	70	4,18	78
Miscellaneous	14	16	15	16
Transfer from the Deposit Account of the Special Development Fund	..	..	25	25
Receipts in England	..	..	1	..
	13,49	12,02	16,79	13,51
Deduct—Refunds ..	— 4	— 2	— 14	— 3
Total ..	13,45	12,00	16,65	13,48

Expenditure.

Pages 187–221, Civil Budget Estimates.

	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Presidency Police	49,63	51,60	59,28	65,63
Superintendence	2,18	2,01	2,06	2,02
District Executive Force	1,01,19	1,02,94	1,28,81	1,30,00
Police Training School	1,51	1,82	1,61	2,22
Special Police	4	4	4	4
Railway Police	8,57	8,83	9,55	10,05
Criminal Investigation Department ..	7,33	7,54	8,50	8,20
Cattle Pounds	2	85	66	66
Special Development Programme	..	..	25	25
Works	1,13	..	56	..
Charges in England	1,21	1,25	1,17	1,04
Total ..	1,72,81	1,76,88	2,12,49	2,20,11
Charged ..	*7,99*	*8,35*	*7,96*	*7,92*
Voted ..	1,64,82	1,68,53	2,04,53	2,12,19

Revenue.

125. *Police supplied to public departments, private companies, etc.*—The increase in the current year's revised and the next year's budget estimates is mainly due to large recoveries on account of additional Police employed at the Ammunition Factories, Kirkee, etc.

126. *Receipts and recoveries on account of Presidency Police.*—The increase in the current year's revised and the next year's budget estimates is due to anticipated larger recoveries from the Bombay Port Trust.

127. *Cash receipts under the Arms Act.*—The decrease in the current year's revised and the next year's budget takes into account the dearth of fire arms.

128. *Fees, fines and forfeitures.*—The increase in the current year's revised and the next year's budget estimates is mainly due to anticipated higher receipts under the Public Conveyances Acts and cattle pounds.

129. *Collection of payments for services rendered.*—The increase in the current year's revised estimate is due to the credit of 3,60 on account of the recovery of charges for additional police posted for the protection of the B. B. & C. I. and the G. I. P. Railways for the period preceding 1st April 1942.

130. *Recoveries of overpayments.*—The increase in the current year's revised and the next year's budget is based on the progress of actuals.

131. *Transfers from the Deposit Account of the Special Development Fund.*—Amounts of Rs. 25,000 have been provided for both in 1942-43 and 1943-44 to make payments to the Bombay Municipality for traffic amenities in Bombay City. An equal amount has, therefore, been provided for in the current year's revised and the next year's budget estimates.

Expenditure.

132. *Presidency Police.*—The increase in the current year's revised estimate is mainly under the City Police due to :—

(1) Employment of additional Police force,

(2) Grant of higher rate of dearness allowance,

(3) Rise in the cost of clothing articles, petrol and other motor accessories, purchase of lorries and A. R. P. equipment,

(4) Payment of refreshment allowance to officers and constabulary,

(5) Temporary increase in pay to Police personnel.

The increase in the next year's budget estimate is mainly due to (1) full year's provisions for (*i*) the additions to the establishment and (*ii*) temporary increase in the pay of the police personnel, (2) additional provision for dearness allowance and (3) a provision of 23 on account of new items.

133. *Superintendence.*—The increase in the current year's revised estimate is due to the extensive touring of the Range Deputy Inspectors General of Police and larger expenditure under contingencies.

134. *District Executive Force.*—The large excess in the current year's revised estimate is mainly due to :—

(1) Considerable increase in the number of executive officers and constabulary force sanctioned during the year and consequent additional expenditure on their pay, travelling allowance, house rent and other allowances and clothing charges,

(2) higher rate of dearness allowance sanctioned during the year and grant of refreshment allowance,

(3) rise in the price of clothing, other articles of outfit, petrol and other motor accessories,

(4) heavy expenditure incurred for hiring and purchase of motor buses for the use of the police during the recent disturbances, and

(5) expenditure during the part of the year on account of the temporary increase in pay of the police personnel.

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The next year's budget includes (1) full year's provisions for (*a*) the establishments sanctioned during part of the current year and (*b*) temporary increase in the pay of the police personnel, (2) further additional provision for dearness allowance and (3) a provision of 24 on account of new items.

135. *Police Training School.*—The decrease in the current year's revised estimate is due mainly to fewer officers being available for undergoing training and cancellation of military training owing to the war. The increase in the next year's budget estimate is due to the provision for the expansion of the training classes to include training of 140 Head Constables and Constables.

136. *Railway Police.*—The increase in the current year's revised estimate is due to the grant of dearness allowance at higher rates and refreshment allowance. The budget estimate of the next year also includes further additional provision for dearness allowance.

137. *Criminal Investigation Department.*—The increase in the current year's revised estimate is due mainly to changes in the personnel, additional establishment sanctioned during the year for war and security purposes and payment of dearness allowance at the higher rates. The next year's budget includes (1) full year's provision for the additional establishment, (2) further additional provision for dearness allowance and (3) a provision of 8 for new items.

138. *Cattle Pounds.*—The current year's revised and the next year's budget estimates are based on the progress of actuals.

139. *Special Development Programme.*—This represents payment of Rs. 25,000 in each of the year 1942–43 and 1943–44 to the Bombay Municipality for traffic amenities in Bombay City.

140. *Works.*—The current year's revised estimate represents expenditure on the construction of temporary quarters for the Police constabulary.

141. *Charges in England.*—The current year's revised and the next year's budget estimates take into account the anticipated smaller expenditure on sterling overseas pay. The further reduction in next year's budget is due to less provision under leave salaries, deputation pay, etc.

30, Ports and Pilotage.

Page 222, Civil Budget Estimates.

	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Ports Establishments—				
Charges for the survey of steam vessels ..	1	5	5	3
Charged ..	*1*	*4*	*4*	*2*
Voted ..	..	1	1	1

142. The receipts and the cost of establishment in connection with the survey of inland vessels are treated as Provincial, while those for ocean-going vessels are treated as Central. Accordingly expenditure in connection with the Ship Survey Department, Bombay, is treated as partly Central and partly Provincial, the proportion being 93 per cent. Central and 7 per cent. Provincial. The above provision in the Bombay budget represents 7 per cent. of the total cost of the Ship Survey Department of the Government of India.

36, Scientific Departments.

Page 222, Civil Budget Estimates.

	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
A—Grants-in-aid and donations to scientific societies and institutes	15	16	16	16
B—Museums	92	92	92	93
Total—Voted ..	1,07	1,08	1,08	1,09

143. *B-Museums.*—The increase in the next year's budget is due to the increased grant to the Lord Reay Industrial Museum, Poona.

XXVI and 37, Education.

Revenue.

—	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
A—University	9,09	9,00	8,30	8,91
B—Secondary	1,68	1,80	1,50	1,70
C—Primary	..	..	..	..
D—Special	65	64	53	62
E—General	9,69	7,77	8,42	6,82
	21,11	19,21	18,75	18,05
Deduct—Refunds	—9	—6	—5	—6
Total ..	21,02	19,15	18,70	17,99

Pages 39-40, Civil Budget Estimates.

Expenditure.

—	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
A—University	18,94	19,08	18,91	19,22
B—Secondary	24,80	25,25	25,67	25,18
C—Primary	1,31,23	1,30,26	1,32,75	1,39,12
D—Special	11,41	14,35	12,86	13,91
E—General	20,08	18,47	19,38	20,47
F—Charges in England	27	24	16	14
Total ..	2,06,73	2,07,65	2,09,73	2,18,04
Charged ..	*3,66*	*3,68*	*3,48*	*3,10*
Voted ..	2,03,07	2,03,97	2,06,25	2,14,94

Pages 223-258. Civil Budget Estimates.

Revenue.

144. *A—University.*—The decrease of 70 in the current year's revised estimate, compared with the current year's budget estimate is due to a fall in the number of students. The increase of 61 in the next year's budget estimate, compared with the current year's revised estimate is due to anticipated normal attendance of students in the next academic year.

145. *B—Secondary.*—The decrease of 30 in the current year's revised estimate compared with the budget estimate, is due to a fall in the number of students and increase in the number of free-studentships to Backward Class pupils. The increase of 20 in the next year's budget estimate, as compared with the current year's revised estimate, is due to normal attendance expected next year.

146. *D—Special.*—The decrease of 11 in the current year's revised estimate, compared with the current year's budget estimate, is due mainly to a reduction in the amount of fee receipts as a result of a fall in the number of students in the Reay Art Workshops and especially in the Commercial Art Section in the 2nd term. The increase of 9 in the next year's budget estimate, compared with the current year's revised estimate, is due mainly to estimated increase in fee receipts next year.

147. *E—General.*—The increase of 65 in the revised estimate, compared with the current year's budget estimate is due to increases of —

(*i*) 26 on account of increased income from Endowments due to recovery of interest for the previous year ;

(*ii*) 36 due to recovery of overpayments made to Local Authorities for previous years in excess of the estimated amount ;

(*iii*) 3 on account of recovery of leave salary from Local Authorities in respect of the staff taken over into Government service.

The decrease of 1,60 in the next year's budget estimate, compared with the current year's revised estimate, is due mainly to :—

(*i*) a decrease of 1,10 under transfers from the Special Development Fund as a result of reduction in the provision for building grants for schools from the Special Development Fund,

(*ii*) a decrease of 30 due to estimated reduction in income from Endowments ;

(*iii*) a decrease of 25 as a result of reduction anticipated in recoveries of overpayments.

Expenditure.

148. *A—University.*—Compared with the current year's budget estimate, the decrease of 17 in the revised estimate is mainly due to the provision of 36 on account of contribution to the Town Planning Board at Ahmedabad remaining unutilised during this year and the surrender of 15 in consequence of the premature retirement of an I.E.S. officer counterbalanced partially by the excess expenditure of (*i*) 9 for purchase of chemicals, and (*ii*) 25 due to increased expenditure on account of pay of officers and establishment, dearness allowances and contingencies. The increase of 31 in the next year's budget estimate, compared with the current year's revised estimate, is due to the following increases, viz.—

(*i*) 11 on account of anticipated increased expenditure on dearness allowance to low-paid staff ;

(*ii*) 14 in contingent expenditure.

(*iii*) 6 on account of additional new items—

(*a*) Rs. 3,858—grant of vacation pay to Assistant Lecturers in colleges.

(*b*) Rs. 900—creation of additional post of Demonstrator at the Royal Institute of Science, Bombay.

(*c*) Rs. 1,585—additional staff of Accountant and Electrical Mechanician at the College of Engineering, Poona.

149. *B—Secondary.*—The increase of 42 in the current year's revised estimate, compared with the budget estimate, is due mainly to increase in expenditure to the extent of 52 on account of grants to secondary schools as a result of the decision of Government to pay grants direct to the English-Teaching schools for their primary sections this year.

During next year there will be no expenditure on this account under " B—Secondary ", as the schools will receive the necessary grants through the medium of the Local Bodies. The decrease of 49 in the next year's budget estimate, compared with the current year's revised estimate, is due to the transfer of a total provision of 1,22 to other minor heads as detailed under I below, counterbalanced by extra provision of 69 on account of new items of expenditure as detailed under II below.

I. *Transfer of provision from "B-Secondary."*

(*i*) Transfer of provision of 20 under "B-Secondary" on account of site grants to schools to "D-Special".

(*ii*) Transfer of provision of 52 on account of grants to primary sections of the English-Teaching schools to "C-Primary-Grants to Local Bodies".

(*iii*) Transfer of the provision of 50 on account of war and fee grants from "B-Secondary" to "E-General—Q-Scholarships".

II. *New items under "B-Secondary".*

	Rs.
(1) Grant of vacation pay to teachers in schools ..	2,500
(2) Acquisition of plot of land for the purpose of an Agricultural Farm for the Government High School, Satara ..	31,000
(3) Grant-in-aid to English Classes attached to Primary Girls' Schools (non-Urdu)	1,000
(4) Introduction of Agricultural course in the G. S. High School, Jalgaon	25,656
(5) Dearness allowance	9,000
	69,156

150. *C—Primary.*—The increase of 2,49 in the current year's revised estimate over the budget estimate is due mainly to increases of—

(*i*) 3,25 on account of excess expenditure on dearness allowance to primary teachers ;

(*ii*) 16 on account of increased provision required for payment of war and fee grants, grants to Practising Schools attached to Primary Training Institutions and for building grants for primary school buildings

counterbalanced by decreases of :—

(*i*) 52 in the provision for grants to Local Bodies for Primary Education as a result of the decision of Government to pay grants direct to English Teaching schools on account of their primary sections which is debited to "B-Secondary";

(*ii*) 20 in the provision for acquisition of play-grounds for primary schools due to want of claims ;

(*iii*) 20 as a result of reduced expenditure in the provision for grants to Local Authorities for Primary Education.

The increase of 6,37 in the next year's budget estimate, compared with the current year's revised estimate, is due mainly to :—

(*i*) an increased provision of 5,67 on account of dearness allowance to primary teachers ;

(*ii*) a provision of 52 having been made under this head on account of grants to Local Bodies to enable them to pay grants to the primary sections of English-Teaching schools ;

(*iii*) an increase of 53 in the provision for grants to local authorities for Primary Education to meet additional claims due to normal expansion of primary education ;

(*iv*) an increase of 19 on account of additional provision of 15 for payment of grant to new Mass Literacy Schools and of 4 for payment of grants to agricultural bias schools ;

(*v*) an increase of 20 in the provision for grants to Local Authorities for primary education which does not take into account the saving of 20 in the current year's revised estimate,

counterbalanced by a decrease of 75 due to absence of provision for grants for the construction of primary school buildings from the Special Development Fund.

151. *D—Special.*—The decrease of 1,49 in the current year's revised estimate, compared with the budget estimate for the current year, is due mainly to decreases of—

(*i*) 21 due to the deputation of senior teachers etc. to Training Institutions and the appointment of Junior men on lower pay in their places ;

(*ii*) 16 due to payment by Local Authorities of duty pay to primary teachers under training, resulting in reduced expenditure on stipends ;

(*iii*) 44 due to the opening of a smaller number of adult education classes than anticipated ;

(*iv*) 30 due to smaller number of claims from village reading rooms and libraries ;

(*v*) 5 due to reduced expenditure on the training of adult education workers ;

(*vi*) 18 due to the provision for Lokashalas remaining unutilised ;

(*vii*) 27 in the provision for grants to physical education due to smaller number of claims mainly from Local Bodies ;

(*viii*) 17 in the provision for grant for medical inspection of school children due to smaller number of claims from Local Bodies ;

(*ix*) 4 in the provision for special grants-in-aid for apprentices' homes of Anglo-Indian and European communities,

counterbalanced by increases of :—

(*i*) 4 on account of excess expenditure on dearness allowance to low-paid employees ;

(*ii*) 8 in the provision for salaries of Government teachers deputed for training to the Training Institute for Physical Education, Kandivli, due to larger number of admissions at the Institute ;

(*iii*) 14 due to payment of additional grants to training classes and grant to the Maratha War Memorial Hostel, Belgaum ;

(*iv*) 3 in the provision for fee grants to non-Government Training Institutions as a result of the admission of larger number of Backward Class candidates to the Training Institutions ;

(*v*) 4 in the provision for contingencies on account of additional grants sanctioned for furniture, rents, rates and taxes, etc., in respect of Training Schools for Boys.

The increase of 1,05 in the next year's budget estimate, compared with the current year's revised estimate is due mainly to—

(*i*) an increase of 34 in the provisions for grants for adult education classes and village reading rooms and libraries ;

(*ii*) an increase of 17 in the provision for grants to Local Authorities on their expenditure on medical inspection of school children due to the normal provision of 20 having been made next year against the current year's revised estimate of 3 ;

(*iii*) a provision of 7 on account of Lokashalas ;

(*iv*) an increase of 15 on account of provisions of 10 and 5 having been made under this head for the acquisition of play-grounds for secondary and primary schools respectively ;

(*v*) an increase of 10 due to the additional provision made for grants to non-Government secondary schools on account of physical education ;

(*vi*) an increase of 2 on account of additional equipment for the Process Studio of the Commercial Art Section of the Sir J. J. School of Art ;

(*vii*) anticipated increase of 20 on account of dearness allowance to low-paid employees.

152. *E—General.*—The increase of 91 in the current year's revised estimate, compared with the current year's budget estimate, is due mainly to—

(*i*) 40 on account of payment of duty pay direct from provincial revenues to primary teachers under training ;

(*ii*) 10 on account of expenditure in connection with the Maharashtra University for which there was no provision in the budget ;

(*iii*) 31 on account of excess expenditure on travelling allowance and dearness allowance to the Inspecting staff and excess expenditure on service postage etc ;

(*iv*) 10 due to excess expenditure on war concessions.

The excess of 1,09 in the next year's budget estimates compared with the current year's revised estimate, is due mainly to—

(*i*) anticipated increase of 42 on account of dearness allowance to low-paid employees ;

(*ii*) transfer of the provision of 53 on account of War concessions from "B-Secondary and C-Primary" to this head ;

(*iii*) provision of 14 on account of the following new items of expenditure :—

(*a*) Special pay to School Board Administrative Officers in the B. E. S. Class II.

(*b*) Scholarships to children of the Aboriginal and Hill Tribes in the Kolaba District.

(*c*) Provision for scholarships at the I. M. M. T. S. Dufferin.

(*d*) Provision for additional scholarships and free-studentships at the Sir J. J. School of Art, Bombay, and the Reay Art Workshops.

153. *F—Charges in England.*—The decrease of 8 in the current, year's revised estimate compared with the current year's budget is due to—

(1) Reduction of 5 (charged) in the expenditure under "Sterling Overseas Pay—Other Communities" due to premature retirement of an I. E. S. Officer.

(2) a reduction of 3 in the expenditure on scholarships and books and publications.

The decrease of 2 in the next year's budget estimate compared with the revised estimate is due to absence of provision for Government scholarships tenable abroad.

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XXVII and 38, Medical.

Revenue.

Pages 41–42, Civil Budget Estimate.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Medical school and college fees	2,19	2,32	2,32	2,34
Hospital receipts	4,14	2,62	3,00	3,03
Mental Hospital receipts	2,34	2,12	2,12	2,26
Sale of medicines	1	1	1	1
Bacteriological Laboratories receipts ..	*	*	*	7,02
Contributions	6,50	6,96	6,81	6,80
Income from endowments	65	31	31	31
Recoveries of overpayments	20	15	15	20
Collection of payments for service rendered ..	16	20	20	16
Miscellaneous	60	2,40	3,86	3,33
Transfer from the deposit account of Special Development Fund	1,01	62	12	3,45
Total ..	17,80	17,71	18,90	28,91
Deduct—Refunds ..	— 12	— 7	— 8	— 7
Total ..	17,68	17,64	18,82	28,84

Expenditure.

Pages 259-290, Civil Budget Estimate.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Medical establishment	3,72	4,52	3,45	4,71
Hospitals and Dispensaries	32,61	33,71	36,14	36,86
Grants for Medical purposes	3,81	4,20	4,49	4,89
Medical Colleges and Schools	4,42	4,72	4,42	4,70
Mental Hospitals	6,80	6,73	8,30	7,32
Special Development Fund Programme ..	1,01	62	12	3,45
Chemical Examiner	48	48	48	46
Bacteriological Laboratories	*	*	*	4,73
Charges in England	34	41	26	35
Total ..	53,19	55,39	57,66	67,48
Charged ..	*2,14*	*2,90*	*1,42*	*3,24*
Voted ..	51,05	52,49	56,24	64,24

* Shown under "39-Public Health".

Revenue.

154. *Hospital Receipts.*—The revised estimate has been pitched higher than the current year's budget estimate on the basis of the progress of the actuals during the eight months of the year. The next year's estimate is based on the increased receipts during the past three years.

155. *Mental Hospitals Receipts.*—The increase of 14, in the next year's estimate over the current year's estimate is due to the increase in the number of paying patients in some of the mental hospitals.

156. *Bacteriological Laboratories Receipts.*—The sale proceeds of sera and vaccine from the Haffkine Institute up to the current year were shown under "XXVIII—Public Health". From the year 1943-44 they will be credited to "XXVII—Medical". The receipts under this head are of a fluctuating nature and depend upon the demand from local bodies, Indian States, etc. It is expected that on account of war there will be increased sales of sera and vaccines, manufactured by the Institute and therefore the next year's estimate has been put at 7,02 against the current year's estimate of 3,72.

157. *Contributions.*—The decrease in the current year's revised and the next year's estimate over the current year's budget estimate is due to the withdrawal of Government Medical Officers from some local and municipal dispensaries and to the reduction in the rate of contribution payable by local bodies on account of S. M. S. Officers.

158. *Miscellaneous.*—Under the head "Miscellaneous", receipts under the following sub-heads are included :—

(1) Fees for Chemical Analysis.

(2) Miscellaneous.

(3) Contributions from the Government of India in respect of British I. M. S. Officers belonging to the War Reserve.

(4) Recoveries from the Government of India for reservation charges of 100 beds each at J. J. and St. George's Hospitals respectively for military patients.

The revised estimate under the head as a whole shows an increase of 1,46 over the budget estimate of the current year. The increase is mainly due to the fact that the recoveries from the Government of India on account of reservation charges of the beds maintained at the J. J. and St. George's Hospitals are expected to be higher than estimated owing to the fact that a larger number of military patients than estimated are coming for treatment at these Hospitals.

The next year's budget estimate is lower than the current year's revised estimate, because, in calculating the estimated recoveries on account of the beds referred to above, it has been estimated that only about 50 patients will occupy the beds at each of the two hospitals.

159. *Transfer from the Deposit Account of Special Development Fund.*—The receipts under this head represent transfers from the Special Development Fund to meet expenditure to be financed from the Fund. The decrease in the revised estimate is due to non-utilisation during the current year of the allotment of 50, made for purchase of hospital equipments. The increase in the next year's estimates is due to the fact that the cost of the items mentioned below will be met during the next year from the Special Development Fund :—

	Cost.
(1) Touring Medico-Cum-Propaganda Units in the partially excluded areas	12
(2) Two Research Scholarships at the Haffkine Institute ..	4
(3) Scheme for serum manufacture at the Haffkine Institute	2,77
(4) Establishment of a College of Nursing in Bombay ..	52
	3,45

Expenditure.

160. *Medical Establishment.*—The decrease in the revised estimate over the budget estimate of the current year is due mainly to (*i*) the reversion of some of the I. M. S. Officers to the Military Department as a result of war and their replacement by B. M. S. Officers and (*ii*) changes in personnel.

The increase in the next year's estimate compared with the revised estimate is due to—

(*a*) annual increments, and

(*b*) full provision having been made on account of pay and allowances of those medical officers who have gone on military duty.

161. *Hospitals and Dispensaries.*—The increase in the revised estimate over the budget estimate is due mainly to—

(*i*) equipment for Military beds and A. R. P. Measures and excess expenditure on Military beds,

(*ii*) the increase in prices of supplies and in the number of patients, and

(*iii*) appointment of temporary staff for the military beds and more grant required to be given to the Royal Western India Turf Club in connection with Hospital Day Race and increased rate of dearness allowance.

The next year's estimate includes provision for cottage hospitals and provision on account of grants to local board dispensaries on account of diet and nursing, increase in prices of supplies and in the rates of dearness allowance.

162. *Grants for Medical Purposes.*—The increase in the revised estimate compared with the budget estimate of the current year is mainly due to the extra expenditure sanctioned during the course of the current year on account of grants to nursing associations for opening training schools for nurses at various hospitals. The increase in the next year's budget estimate over the current year's revised estimates is due to the fact that the grants referred to above will be drawn for only a part of the current year whereas they will be drawn in full during the next year.

163. *Medical Colleges and Schools.*—The decrease in the current year's revised estimate as compared with the current year's budget estimate is due to some posts being kept vacant and to change in personnel. The next year's provision is, however, based on the basis of the sanctioned personnel.

164. *Mental Hospitals.*—The increase in the revised and the next year's estimate compared with the current year's budget estimate is due to the increase in the number of patients and in the prices of supplies.

165. *Special Development Programme.*—The decrease in the current year's revised estimate as compared with the budget estimate of the year, is due to the non-utilisation of the provision of 50 for hospital equipment. The increase in the next year's estimate is due to the expenditure on the following items :—

(*i*) Touring Medico-Cum-Propaganda Units in the partially excluded areas	12
(*ii*) Two research scholarships at the Haffkine Institute ..	4
(*iii*) Scheme for serum manufacture at the Haffkine Institute	2,77
(*iv*) Establishment of a College of Nursing in Bombay ..	52
	3,45

The increase is thus mainly due to the provision transferred from "39-Public Health" for the serum manufacture scheme at the Haffkine Institute to this head from the next year.

166. *Bacteriological Laboratories.*—The expenditure on account of the Haffkine Institute, Bombay, up to the current year was shown under "39-Public Health". From the year 1943–44 it will be shown under this head. The increase in the next year's estimate compared with the current year's estimate is due mainly to increased provisions for (*i*) chemicals, ampoules, etc., required for manufacture of vaccines and (*ii*) additional staff proposed to be sanctioned for the manufacture of cholera vaccine.

167. *Charges in England.*—The decrease in the revised estimate over the current year's budget is due to less number of officers being on leave in England.

XXVIII and 39, Public Health.

Revenue.

Page 43, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Sale proceeds of Sera and Vaccines, etc. ..	7,84	5,43	7,50	1,47
Contributions	1,63	2,12	2,23	2,09
Recoveries of overpayments	29	12	25	25
Collection of payments for services rendered ..	59	16	1,06	2,04
Transfer from deposit account of the Special Development Fund	7,29	30,12	18,58	28,13
Miscellaneous	18,88	15,44	18,21	19,10
Total ..	36,52	53,39	47,83	53,08
Deduct—Refunds ..	3	— 2	— 3	— 1
Total ..	36,49	53,37	47,80	53,07

Expenditure.

Pages291-310, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Public Health Establishment	7,41	6,16	6,56	7,22
Grants for Public Health Purposes ..	1,21	1,53	1,46	1,42
Expenditure in connection with epidemic diseases	3,34	3,16	3,58	3,30
Bacteriological Laboratories	4,49	4,01	4,61	..
Pasteur Institutes	8	9	10	..
Works	10,71	10,35	12,89	13,26
Special Development Programme ..	7,29	30,12	18,58	28,13
Charges in England	9	10	12	10
Total ..	34,62	55,52	47,90	53,43
Charged ..	*78*	*77*	*52*	*27*
Voted ..	33,84	54,75	47,38	53,16

Revenue.

168. The sale proceeds of quinine, sera and vaccines, etc., certain contributions from local bodies and receipts from water works are credited to this head.

169. *Sale proceeds of Sera and Vaccines, etc.*—The receipts under this head are fluctuating as they depend on the demand for plague and other vaccines from local bodies, Indian States and other Provinces. The increase in the revised estimate, compared with the budget estimate for the current year, is mainly due to increased sales of sera and vaccines at the Haffkine Institute, Bombay, and is based on the progress of the actuals. The decrease in the next year's estimate, compared with the budget estimate and revised estimate for the current year, is due to the fact that from the next financial year the receipts from sale of sera and vaccines, etc., at the Haffkine Institute, are to be accounted for under the head "XXVII—Medical".

170. *Contributions.*—This head represents contributions received from local bodies towards—

(*i*) the Infectious Diseases Hospital, Poona,

(*ii*) the pay of vaccinators and their peons,

(*iii*) the Public Health Laboratory, Poona, and

(*iv*) contribution from the Rockefeller Foundation towards the Health Unit, Sirur.

The increase in the revised estimate for the current year, compared with the budget estimate, is due to the recovery from the local bodies concerned of the cost of the additional permanent travelling allowance sanctioned for the peons of vaccinators in non-selected districts. The decrease in the next year's estimate is due to less contribution from the Rockefeller Foundation.

171. *Collection of payments for services rendered.*—The increases in the revised estimate for the current year and the budget estimates for the next year are due mainly to the recovery of establishment and tools and plant charges for works executed on behalf of the military authorities.

172. *Transfer from the deposit account of the Special Development Fund.*—The receipts under this head correspond to the expenditure under "39-Public Health" on schemes to be financed from the Special Development Fund.

173. *Miscellaneous.*—The increases in the revised estimate for the current year and the budget estimate for the next year, compared with the budget estimate for the current year, are due mainly to increased receipts anticipated from sale of water to the military authorities, municipalities, etc. The next year's budget estimates of 19,10 comprises the following receipts :—

Salsette Water Supply	8,00
Poona Cantonment Water Works	8,50
Ambernath Water Supply	1,27
Pandharpur Water Works	51
Karad Water Works	30
Satara Camp Water Works	7
Ratnagiri Water Works	3
Miscellaneous	42
	19,10

Expenditure.

174. *Public Health Establishment.*—The increase in the revised estimate, compared with the budget estimate for the current year, is due to the increased provision required for the pay of one Assistant Director of Public Health and increased expenditure under contingencies and dearness allowance at the

Vaccine Institute, Belgaum, partially counterbalanced by a decrease in the expenditure on local vaccination establishment and the Health Unit at Sirur. The increase in the next year's estimate, compared with the current year's budget and revised estimates, is due to increased provisions for (*i*) dearness allowance to the staff, (*ii*) contingencies and (*iii*) additional establishments for the offices of the Director of Public Health and the Consulting Public Health Engineer to Government.

175. *Grants for Public Health Purposes.*—The decrease in the revised estimate, compared with the budget estimate for the current year, is mainly on account of the surrender of the provision for the grant-in-aid to the Sholapur Municipality for the construction of the Sadar Bazar Nala Sewer. The reduction in the next year's estimate, compared with the budget estimate for the current year, is due to the fact that the current year's estimate includes provision for the non-recurrent grant to the Bombay Presidency Baby and Health Week Association for the purchase of a motor truck and on account of the absence of provision next year for the rebate grant to the Sholapur Municipality for its filter bed scheme which is proposed to be entrusted to the Public Works Department partially counterbalanced by increased provision for grants to the Bombay Mofussil Maternity, Child Welfare and Health Council and the Bombay Presidency Infant Welfare Society for conducting classes for Health Visitors.

176. *Expenditure in connection with Epidemic Diseases.*—The increase in the revised estimate is mainly due to the expenditure on inoculation at Pandharpur for which no provision was made in the budget and purchase of chemicals for sterilization of water supplies, excess expenditure on the Infectious Diseases Hospital, epidemic medical officers, and the Malaria Unit lent by the Government of India. The increase in the next year's estimate, compared with the current year's budget estimate, is due mainly to the additional provision required for the pay and allowances of the Assistant Director of Public Health in charge Malariology.

177. *Bacteriological Laboratories.*—The increase in the revised estimate, compared with the budget estimate for the current year, is mainly due to increased expenditure on contingencies on account of higher prices of supplies and increase in the rate of dearness allowance, partially counterbalanced by a decrease under pay of officers on account of some posts remaining vacant. The next year's estimate for the Haffkine Institute is included under " 38-Medical " owing to change in the classification of the expenditure.

178. *Pasteur Institutes.*—The next year's estimate is included under " 38-Medical ".

179. *Works.*—The increase in the next year's budget estimate, compared with the current year's budget and revised estimates, is due partly to more provision required for the purchase of water for the Poona Cantonment Water Works and the Salsette Water Supply scheme on account of increased demands and partly to rise in prices of chemicals, etc.

180. *Special Development Programme.*—The decrease in the revised estimate, compared with the budget estimate for current year, is due mainly to less expenditure on (*i*) village water supply works by the Public Works Department agency, (*ii*) grants to municipalities for public health purposes, (*iii*) staff employed for eradication of malaria in Kanara District, (*iv*) appointment of Epidemic Medical Officers and Sanitary Inspectors for dealing with epidemics, (*v*) the scheme for the appointment of District Health Officers and (*vi*) Research Scholarships. The decrease in the next year's estimate, compared with the budget estimate for the current year, is due mainly to the provision for the scheme for Serum Manufacture at the Haffkine Institute having been made under " 38-Medical " with effect from the next year, partially counter-balanced by additional provision for (*i*) 4 Sanitary Squads and (*ii*) preparation and purchase of material for public health propaganda.

XXIX and 40, Agriculture.

Revenue.

Page 44, Civil Budget Estimates.

—	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
Agricultural receipts	3,85	3,41	4,22	3,44
Recoveries of overpayments	16	2	17	2
Collection of payments for services rendered ..	2	2	2	2
Transfer from the Deposit Account of the Special Development Fund	4,70	5,88	10,02	11,13
Contributions from Central Government for the relief of groundnut cultivators ..	5	..	..	..
Total ..	8,78	9,33	14,43	14,61
Deduct—Refunds ..	—1	—2	—1	—1
Total ..	8,77	9,31	14,42	14,60

Expenditure.

Pages 311-362, Civil Budget Estimates.

—	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
Direction	94	94	95	97
Superintendence	81	82	81	91
Subordinate and Expert staff	1,84	2,04	2,23	2,14
Experimental Farms	1,27	1,19	1,36	1,33
Agricultural demonstration and propaganda, including public exhibitions and fairs ..	83	73	5,70	2,64
Agricultural experiments and research ..	3,33	3,16	3,58	3,59
Agricultural Education	3,51	3,46	3,93	3,81
Agricultural Engineering	48	47	43	49
Special Rural Uplift Schemes	6	..	..	..
Grants-in-aid, contributions, etc. ..	1,79	2,52	3,04	2,74
Works	12	9	..	6
Special Development Programme ..	4,70	5,87	10,02	11,13
Charges in England	6	3	3	3
Total ..	19,74	21,32	32,08	29,84
Charged ..	*84*	*61*	*61*	*51*
Voted ..	18,90	20,71	31,47	29,33

Revenue.

181. *Agricultural receipts.*—The increase in the current year's revised estimate over the budget estimate is due mainly to sale of steam plough tackle and the pumping plant at Nangaon, appropriation of receipts of the Sugarcane Research Scheme, Padegaon, accruing after 1st June 1942 to provincial revenues, receipts from schemes newly started and from sale of seed of improved strains and increase in prices of seeds, etc., and vegetable extension. The decrease in the next year's budget compared with the revised estimate is due mainly to smaller anticipations of grants from the Imperial Council of Agricultural Research and from Sugar Excise Fund.

182. *Transfer from the Deposit Account of the Special Development Fund.*—The receipts under this head correspond to the expenditure to be financed from the Special Development Fund.

Expenditure.

183. *Superintendence.*—The increase in the next year's estimate when compared with the current year's budget estimate is due mainly to additional provision required for the pay and allowances of the new Deputy Director of Agriculture, Crop Research, Poona, and his office.

184. *Subordinate and Expert Staff.*—The increase in the revised estimate over the current year's budget is due mainly to the propaganda staff employed in connection with " Grow more food " campaign.

185. *Experimental Farms.*—The increase in the current year's revised estimate compared with the current year's budget is due to the installation of an oil engine at the Kumpta Farm, increased rate of dearness allowance and increased cost of cultivation due to increase in the cost of artificial manures, wages of labour, etc., due to war. This also explains the increase in the next year's estimate as compared with the current year's budget.

186. *Agricultural demonstration and propaganda, including public exhibitions and fairs.*—The increase in the revised estimate over the current year's budget is mainly due to anticipated loss in the personal ledger accounts of the Deputy, Directors of Agriculture and the Superintendent of Agriculture, Konkan Division, sanctioned in connection with " Grow more food" campaign, purchase of sulphur dust for smutt on jowar, display of posters in railway carriages as a propaganda measure for the reduction of acreage under short stapled cotton, storage of potatoes and vegetable cultivation etc. The decrease in the next year's estimate when compared with the revised is due mainly to less provision having been made to meet the loss in the personal ledger accounts of the Deputy Directors of Agriculture and Superintendent of Agriculture, Konkan Division.

187. *Agricultural Experiments and Research.*—The increase in the revised estimate over the current year's budget is due mainly to acquisition of land at Saundalgi for Tobacco Research Station, Nipani, increased cost of labour, cultivation, food stuffs, etc., and other materials due to war and the grant of dearness allowance at higher rate to low-paid staff. The increase in the next year's estimate over the current year's budget is due mainly to provision for the utilisation of the existing two research stations under the Bombay Dry Farming Research Scheme, viz., Sholapur and Bijapur now financed partly from the funds of the Imperial Council of Agricultural Research as Government farms and research stations to be financed entirely from provincial revenues.

188. *Agricultural Education.*—The increase in the revised estimate of the current year over the budget estimate is due mainly to Air Raid Precaution work and equipment, purchase of Refracto-meter by the Agricultural Chemist and two miscroscopes by the Plant Pathologist, installation of an electric pumping plant at the Marathi Agricultural School, Dhulia, etc. The decrease in the next year's estimate when compared with the revised estimate is due mainly to no provision having been made for expenditure on Air Raid Precaution works, equipment etc.

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189. *Grants-in-aid, Contributions, etc.*—The increase in the revised estimate of the current year compared with the budget estimate is due to Village Development projects, additional subsidy to Taluka Development Associations in connection with "Grow more food" campaign and payment of contribution towards the scheme for control of locusts in desert areas. The increase in the next year's estimate over the current year's budget is due to provision for the extension of cotton and seed distribution schemes sanctioned by the Indian Central Cotton Committee and for the grant of subsidy to the Taluka Development Associations for propaganda work at enhanced rate.

190. *Special Development Programme.*—The increase in the revised estimate over the current year's budget is due mainly to payment of 5,00 to the corpus of the Sir Cusrow Wadia Trust Fund and of 50 to the Fund for the current expenditure on land development projects. The increase in the next year's estimate over the current year's budget is due mainly to provision for the opening of new taluka demonstration centres and the various new and existing research schemes financed from Special Development Fund.

XXX and 41, Veterinary.

Revenue.

Page 45, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
(*i*) Veterinary College and School fees ..	13	12	13	13
(*ii*) Other receipts [exclusive of (*iii*) below] ..	7	3	4	2
(*iii*) Transfers from the deposit account of grants from the Imperial Council of Agricultural Research	8	10	10	12
(*iv*) Transfer from the deposit account of the Special Development Fund ..	7	15	1	85
Total ..	35	40	28	1,12

Expenditure.

Pages 363–370, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Superintendence	76	1,02	1,07	1,09
Veterinary Education and Research ..	83	81	86	84
Subordinate establishment	2,27	2,30	2,43	2,43
Hospitals and dispensaries	54	54	54	66
Other charges	6	8	8	11
Charges in England	5	6	6	6
Special Development Programme	6	15	1	85
Total ..	4,57	4,96	5,05	6,04
Charged ..	*28*	*28*	*27*	*28*
Voted ..	4,29	4,68	4,78	5,76

Revenue.

191. The decrease in the current year's revised estimate as compared with the budget estimate is mainly due to the fact that only one veterinary dispensary building, namely, that at Karad in Satara District, will be constructed this year. The increase in the next year's budget as compared with the current year's revised is due to the new scheme for immunisation of cattle against disease with a view to increasing the stock of draught cattle.

Expenditure.

192. *Superintendence.*—The increase under the voted grant in the revised estimate for the current year as compared with the budget estimate is mainly due to (1) purchase of furniture and A. R. P. equipment for the offices of Divisional Veterinary Officers, (2) increase in the rate of postage charges, (3) increase in the carriage of sera and vaccines due to free inoculations and vaccinations, (4) increase in the rate of dearness allowance to low-paid Government servants and (5) increase in the clerical establishment. The ensuing year's estimate includes provision on account of the employment of an additional class I officer and additional clerks in the offices of the Director of Veterinary Services and Divisional Veterinary Officers.

193. *Veterinary Education and Research.*—The increase in the revised estimate is mainly due to (*i*) the purchase of additional apparatus, instruments, etc., required in connection with the introduction of a revised course of studies in the Veterinary College and (*ii*) the increased rate of dearness allowance to low-paid Government servants.

194. *Subordinate Establishment.*—The increase in the revised estimate is due to higher expenditure on travelling allowance due to extensive touring by the subordinate staff in connection with the castration and inoculation of live-stock against rinderpest, and rural development activities and the increased rate of dearness allowance to low-paid Government servants. The ensuing year's estimate includes provision on account of employment of 4 additional Veterinary Assistant Surgeons required in connection with the opening of 4 new veterinary dispensaries.

195. *Hospitals and dispensaries.*—The increase in the ensuing year's budget estimate as compared with the current year's budget and revised estimates is due to higher provision for grants to veterinary hospitals and dispensaries necessitated by Government's decision to increase the present scale of grants-in-aid to local bodies towards maintenance of veterinary dispensaries.

196. *Other charges.*—The ensuing year's budget includes proivision for the contribution payable by the Provincial Government in connection with the joint scheme for investigation into the diseases of poultry for Gujarat (Bombay) and Baroda.

197. *Special Development Programme.*—The saving from the grant for the current year set apart from the Special Development Fund for the construction of veterinary dispensaries is due to the curtailment of building programme due to the soaring prices of building materials and unavailability of cement and steel. The ensuing year's budget includes provision for the scheme for immunisation of cattle against disease with a view to increasing the stock of draught cattle in the Province. Owing to curtailment of building programme, the usual provision of 15 for grants towards the construction of veterinary dispensaries has been dropped.

XXXI and 42, Co-operation.

Revenue.

Page 45, Civil Budget Estimates.

—	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
Audit fees	1,51	1,45	1,21	1,27
Miscellaneous Receipts	2,48	1,53	2,27	1,15
Transfers from the deposit account of the Special Development Fund	1,91	3,33	2,84	1,06
Total ..	5,90	6,31	6,32	3,48
Deduct—Refunds ..	—39	—2	—2	—2
Total ..	5,51	6,29	6,30	3,46

Expenditure.

Pages 371-403 Civil Budget Estimates.

—	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
Direction	90	92	88	96
Superintendence	5,27	5,74	5,41	6,16
Grants-in-aid	51	82	90	89
Other Charges	6,74	2,25	3,77	1,64
Special Development Programme ..	1,63	3,33	2,84	1,06
Total ..	15,05	13,06	13,80	10,71
Charged ..	*20*	*20*	*16*	*21*
Voted ..	14,85	12,86	13,64	10,50

Revenue.

198. *Audit fees.*—The decrease in the revised estimate as compared with the budget estimate of the current year is due mainly to the transfer of audit of A and B class urban and salary earner's societies in the Bombay area and certain consumers and housing societies to non-official professional auditors. The increase in the next year's estimate as compared with the current year's revised estimate is due to the fact that larger fees are anticipated on account of increase in the working capital of some of the societies.

199. *Miscellaneous receipts.*—The increase in the revised estimate as compared with the budget estimate of the current year is mainly due to the payment of subsidy by the Government of India towards the schemes for the development of handloom industry and cottage and small-scale woollen industries.

The decrease in the next year's budget estimate as compared with the current year's revised estimate is due to the transfer of receipts on account of all cottage and small-scale industries schemes to the major head " XXXII-Industries ".

200. *Transfers from the deposit account of the Special Development Fund.*—The decrease in the revised estimate as compared with the budget estimate of the current year is mainly due to the transfers on account of the schemes for the development of handloom industry and cottage and small-scale industries being less than anticipated owing to the continuance of the Government of India grants for these schemes. The decrease in the next year's budget estimate as compared with the current year's revised estimate is mainly due to the transfer of receipts on account of all cottage and small-scale industries to the major head " XXXII-Industries."

Expenditure.

201. *Direction.*—The decrease in the revised estimate as compared with the budget estimate for the current year is due to the deputation of the I. C. S. Officer holding the post of Registrar of Co-operative Societies and Director of Rural Development to the Supply Department, and the appointment of a Provincial Service Officer on lower pay in his place. The increase in the next year's estimate is due to the employment of additional staff in the Registrar's office.

202. *Superintendence.*—The decrease in the revised estimate as compared with the budget estimates of the current year is due to the deputation and retirement of senior officers and the appointment of junior officers in their place. The increase in the next year's estimate as compared with the revised estimate is due to additional staff and increase in the rate of dearness allowance.

203. *Grants-in-aid.*—The increase in the revised estimate as compared with the budget estimate of the current year is due to the payment to the Bombay Provincial Co-operative Bank as compensation for the loss it suffered in financing certain land mortgage banks counterbalanced by less expenditure on grants to village multi-purpose societies and co-operative marketing, co-operative production and better living societies. The next year's estimate is nearly equal to the current year's revised estimate.

204. *Other Charges.*—The increase in the revised estimate as compared with the budget estimate of the current year is mainly due to (1) the debit to this minor head of the expenditure on the schemes for the development of handloom and cottage and small-scale industries which was provided for under the minor head 'Special Development Programme' and (2) the introduction of the schemes for the manufacture and supply of articles of small-scale industries to the Department of Supply.

The decrease in the next year's budget estimate as compared with the current year's revised estimate is due to the transfer of the charges on account of cottage and small scale industries to the major head '43 Industries'.

205. *Special Development Programme.*—The decrease in the revised estimate as compared with the budget estimate of the current year is mainly due to the reason stated at (1) in the preceding paragraph. The decrease in the next year's estimate as compared with the current year's revised estimate is due to the transfer of charges on account of cottage and small-scale industries to the major head ' 43 Industries '.

XXXII and 43, Industries.

Revenue.

Page 46, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Industries	4,19	3,80	4,10	4,86
Fisheries	1,00	66	81	86
Transfer from the Deposit Account of the Special Development Fund	9	85	79	3,53
Collection of payments for services rendered	5	..	..	..
Total ..	5,33	5,31	5,70	9,25
Deduct—Refunds	..	—1	..	..
Total ..	5,33	5,30	5,70	9,25

Expenditure.

Pages 404–441, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Industries	7,58	8,51	8,62	8,85
Other charges	..	..	..	2,59
Fisheries	1,13	1,05	1,14	1,13
Special Development Programme	9	85	79	3,53
Charges in England	..	4	1	3
Total—Voted ..	8,80	10,45	10,56	16,13

Revenue.

206. *Industries.*—The increase in the revised estimate as compared with the budget estimate of the current year is due mainly to the increase in receipts under the Weights and Measures Act as a result of more efficient enforcement of the Act and an increase under "Other Receipts" from local bodies and from sale proceeds of one set of working standards. The increase in the next year's estimate as compared with the current year's revised is due mainly to increased receipts expected from the Producer Gas Plant Scheme and grants from the Government of India on account of the schemes for development of (1) handloom and (2) cottage and small scale woollen industries.

207. *Fisheries.*—The increase in the next year's estimate as compared with the current year's budget and revised estimates is due to anticipated increased receipts on account of brisk fishing season.

208. *Transfer from the Deposit Account of the Special Development Fund.*—The provisions in the revised estimate for the current year and in the budget

estimate for the next year represent transfers from Special Development Fund to finance the various industrial schemes.

Expenditure.

209. *Industries.*—The increase in the revised estimate for the current year as compared with the budget estimate is due to (*a*) additional provision required for the Accounts Officers' pay, increased rate of dearness allowance and additional staff sanctioned for extra work in the Director's office, (*b*) increase under "Industrial Engineer's Workshop" on account of Timber ferrous and non-ferrous and absence of provision in the current year's budget estimates for miscellaneous expenses, (*c*) increase under "Inspection of Weights and Measures" on account of one wheel weigher apparatus and increased rate of dearness allowance and (*d*) increase under "Scheme for the Introduction of Producer Gas Plants" due to purchase of equipments and construction of temporary sheds, counter-balanced by decrease under "Industrial Chemist's Laboratory" due to one post of Research Assistant and two posts of Junior Assistant Chemists having remained vacant for some time during the year and decrease under "Vocational training of the middle class unemployed" mainly due to non-attendance of apprentices on account of civil disobedience movement.

The increase in the next year's budget estimate as compared with the current year's revised is due mainly to the extension of Artisan Course in Government Leather Working School, Bandra, additional temporary establishment, grant of dearness allowance and usual increments for the staff.

210. *Other charges.*—Cottage and Small Scale Industries provided under 42, Co-operation hitherto have been transferred to this minor head with effect from the year 1943–44.

211. *Fisheries.*—The increase in the revised estimate as compared with the budget of the current year is under "Fish Curing Yards" owing to brisk fishing season, increased expenditure on purchase and transport charges of salt and higher rate of dearness allowance counterbalanced by saving under "Fisheries" due mainly to the late starting of fisheries schools and under "B-3-Works" owing to the works at Mirkarwada having been provided under "50-Civil Works".

The increase in the next year's budget estimate as compared with the current year's estimate is also due to the anticipated brisk fishing season as a result of proposed construction of platforms at certain fish-curing yards.

212. *Special Development Programme.*—The decrease in the revised estimate as compared with the budget estimate of the current year is mainly due to the postponement of the scheme for the establishment of a fish farm at Khopoli. The increase in the next year's budget estimates as compared with the current year's budget and revised estimates is accounted for by (1) the proposed construction of platforms at certain fish-curing yards (2) the proposed establishment of Demonstration School in Leather Working at Ahmednagar and (3) the transfer of the provision for cottage and small scale industries from "42, Co-operation" to this head.

XXXVI and 47, Miscellaneous Departments.

Revenue.

Page 46, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Examination fees	29	32	29	31
Fees for the inspection of steam boilers ..	1,40	1,30	1,33	1,33
Administration of Indian Partnership Act ..	5	5	5	5
Miscellaneous	26	21	23	25
Transfer from the Deposit Account of the Special Development Fund ..	13	42	33	5,35
	2,13	2,30	2,23	7,29
Deduct—Refunds ..	— 3	— 3	— 3	— 3
Total ..	2,10	2,27	2,20	7,26

Expenditure.

Pages 442–460, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Inspector of Factories	1,45	1,58	1,51	1,62
Labour	3,10	3,37	3,39	3,92
Inspector of Steam Boilers	1,22	1,21	1,18	1,11
Provincial Statistics	37	10	10	10
Preservation and translation of ancient manuscripts	3	3	3	3
Examinations	14	16	15	16
Administration of Indian Partnership Act ..	3	3	3	4
Miscellaneous	4,38	4,82	8,57	13,31
Special Development Programme ..	13	42	33	5,35
Charges in England	7	5	15	12
Total ..	10,92	11,77	15,44	25,76
Charged ..	*82*	*75*	*76*	*46*
Voted ..	10,10	11,02	14,68	25,30

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Revenue.

213. *Transfer from the Deposit Account of Special Development Fund.*—The saving in the revised estimate compared with the current year's budget is due to late opening of certain recreation centres. The increase in the next year's budget is on account of a provision of Rs. 5 lakhs for ameliorative measures such as digging of wells, clearing slums etc., for the benefit of Backward Classes (including the Scheduled Classes, Aboriginal and Hill Tribes and other Backward Classes).

Expenditure.

214. *Inspector of Factories.*—The decrease in the revised estimate compared with the budget estimate of the current year is due mainly to one Inspector and one clerk being on deputation to A. R. P. work in connection with factories and one Inspector to Military service. The increase in the next year's estimates over the current year's budget and revised is due mainly to provision on account of leave salary of the retiring Chief Inspector of Factories and dearness allowance at increased rate.

215. *Labour.*—The increase in the next year's estimate over the current year's budget and revised is due mainly to (*i*) all the recreation centres being now put in full working order, (*ii*) provision of remuneration to arbitrators in connection with industrial disputes and (*iii*) provision for expenditure on account of the administration of the Shops Act in Ahmedabad.

216. *Inspector of Steam Boilers.*—The small decrease in the revised estimate for the current year and the budget estimate for next year compared with the current year's budget is due to one officer making a part payment of his salary in England.

217. *Miscellaneous.*—The increase in the revised estimate of the current year and the budget estimate of the next year as compared with the budget estimate of the current year is due to (*i*) increased provision for expenditure in connection with civil supplies, (*ii*) great increase in the price of food stuffs and transfer of the Yeravda Industrial School to Nasrapur, (*iii*) appointment of additional Probation Officers and increase in the rate of capitation fees for juveniles ordered to be detained in Institutions under the Bombay Children Act, 1924, (*iv*) additional provision on account of increased capitation grant from 12½ per cent. to 20 per cent. to the Backward Class Hostels and additional recurring grant to the Backward Class Hostel, Bombay, and certain other newly recognised B. C. Hostels, and (*v*) provision on account of establishment of the Rent Controller, Bombay.

218. *Special Development Programme.*—The saving in the revised estimate compared with the current year's budget is due to late opening of certain recreation centres. The increase in next year's budget is on account of a provision of Rs. 5 lakhs for ameliorative measures such as digging of wells, clearing slums etc., for the benefit of Backward Classes (including the Scheduled Classes, Aboriginal and Hill Tribes and other Backward Classes).

XXXIX and 50, Civil Works.

—	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.	
Revenue	64,14	54,70	71,61	60,14	Page 47, Civil Budget Estimates.
Expenditure	1,45,16	1,50,81	1,68,08	1,58,23	Pages 461-487, Civil Budget Estimates.
Charged ..	*5,50*	*5,35*	*5,00*	*5,28*	
Voted ..	1,39,66	1,45,46	1,63,08	1,52,95	

Revenue.

219. The receipts consist mainly of rents of buildings, miscellaneous items, transfers from the Central Road Fund and the Special Development Fund. The increase in the revised estimate for 1942-43, compared with the budget estimate for the year, is due mainly to increased receipts from rents of buildings (19), recoveries of expenditure (31), Miscellaneous items (12), larger transfers from (*a*) the deposit account of the Special Development Fund on account of expenditure being incurred on certain unfinished works (buildings and roads) of the previous year (1,83), and (*b*) the Central Road Fund owing to expenditure being incurred on urgent works (14,40). The decrease in the budget estimate for 1943-44, compared with the revised estimate for the current year, is due mainly to smaller transfers from the deposit accounts of the Special Development Fund and the Central Road Fund. The items of ordinary receipts do not show large variations.

Expenditure.

220. The increase in the revised estimate for 1942-43, compared with the budget estimate for the year, is mainly due to the execution of certain urgent Road Development works (14,40) including the transfer of an expenditure of 3,21 on certain works in the Kaira and Panch Mahals Division (initially debited to ordinary revenues) on receipt of the Government of India's approval to debit the cost to the Central Road Fund, expenditure on unfinished buildings and dust-proofing of roads financed from the Special Development Fund (1,83), additional expenditure under repairs on account of Air Raid Precaution works, damage caused by floods and grant of dearness allowance at increased rates to work-charged establishment (4,98), more expenditure under " Grants-in-aid " on account of grants to local boards for scarcity works and repairs to roads, partially counterbalanced by less expenditure due to postponement of certain works on account of shortage of materials.

The decrease of 9,85 in the budget estimate for 1943-44, compared with the current year's revised estimate, is due mainly to the provision being made only for those works which are of an urgent nature and cannot be postponed and to the absence of any special feature such as an Air Raid Precaution expenditure, etc.

221. The budget estimate for the year 1943–44 is distributed as follows :—

Major works in progress—Voted	..	..	Ordinary ..	4,23
			Special Development Fund	38
New major works	..	Voted ..	Ordinary ..	97
Road works to be financed from Central Road Fund	..	..	Voted ..	48,08
Minor Works	..	..	*Charged* ..	*34*
			Voted ..	8,19
Repairs	..	..	*Charged* ..	*2,03*
			Voted ..	58,02
Establishment, Ordinary	..	..	*Charged* ..	*2,76*
			Voted ..	18,79
Tools and Plant	..	..	Voted ..	1,72
Grant-in-aid, Ordinary	..	..	*Charged* ..	*1*
			Voted ..	11,45
Grant-in-aid, Central Road Fund		..	Voted ..	1,07
Suspense	..	..	.. Voted ..	6
Charges in England—				
Establishment, Ordinary		..	*Charged* ..	*14*
			Voted ..	—1
				1,58,23
			Charged ..	*5,28*
			Voted ..	1.52.95

NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

222. The staff of the Public Works Department does work which is accounted for under many major heads, e.g. revenue heads "XVII", "18", "39" "50", "51", "XLI", and "53", capital heads "68", "70", "80" and "81", deposit heads such as the Provincial Road Fund. In order to account for the establishment and tools and plant charges under each head, the following procedure is in force.

Where any special establishment and tools and plant are required under one head only, they are booked direct under that head. So far as deposit heads and work for other Governments is concerned, the establishment and tools and plant charges are first debited to "50" and then recovered on a definite percentage basis, namely, 24 per cent. establishment and 3 per cent. tools and plant which represents a long term average of the incidence of such costs. For the remainder, the establishment and tools and plant charges are debited, in the first instance direct to head "50-Civil Works", and are then distributed to each major head as explained below. Tools and plant charges are distributed *pro rata* in proportion to the total outlay on works and repairs under each major head. Establishment charges are distributed on a percentage basis. However, in making the distribution for establishment charges the cost of works and repairs under "XVII" is doubled in order to allow for the cost of supervising the work of the purely revenue establishment. The share of the establishment and tools and plant charges debitable to "18-Civil", "39" and "70" which are not Public Works Department heads is treated as a recovery of expenditure under "50-Civil Works" and the demand in respect of these charges is shown under the respective heads concerned. As regards the remaining heads with which the Public Works Department is directly concerned, the demand for the ordinary establishment, etc., charges is made under "50-Civil Works" only.

As irrigation is treated as a commercial department, the heads "XVII", "18 (P. W. D.)" and "68" are also debited with pensionary charges calculated at a certain percentage fixed by Government every year on the cost of the ordinary establishment charges debitable to those heads on a percentage basis, by a credit to the head "55-Superannuation, etc.," where pensions of all Government servants are initially debited.

223. The sub-joined table shows the incidence of special as well as ordinary establishment charges (including pensionary charges in the case of irrigation heads) under the Public Works Department heads proper :—

—	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
	Rs.	Rs.	Rs.	Rs.
1. *Irrigation Heads—"XVII"*—				
(*a*) Special Establishment .. Voted ..	2,99,958	3,04,100	3,32,200	4,79,000
(*b*) Ordinary establishment charges calculated on percentage basis—				
Charges in India .. *Charged* ..	*57,871*	*56,700*	*62,700*	*71,400*
Voted ..	2,77,724	2,69,400	3,00,400	3,52,400
Charges in England .. *Charged* ..	*11,852*	*11,300*	*12,800*	*14,600*
Voted ..	698	..	800	900
(*c*) Pensionary charges .. *Charged* ..	*5,926*	*5,500*	*6,400*	*7,300*
Voted ..	23,666	21,500	25,600	30,100

—			Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
1. *Irrigation Heads "XVII"*—contd.			Rs.	Rs.	Rs.	Rs.
(*d*) Collection charges in the Civil Department in respect of direct receipts ..	Voted	..	99,064	70,200	70,000	99,000
(*e*) Share of expenditure on retrenched personnel	Voted	..	120	..	..	..
"18"—						
(*a*) Special establishment..	Voted	..	25,535	31,500	30,000	35,400
(*b*) Ordinary establishment charges calculated on percentage basis—						
Charges in India ..	*Charged*	..	*2,436*	*1,200*	*1,900*	*1,500*
	Voted	..	12,183	5,700	9,000	7,100
Charges in England	*Charged*	..	*498*	*300*	*400*	*300*
	Voted	..	29	..	..	..
(*c*) Pensionary charges	*Charged*	..	*249*	*100*	*200*	*100*
	Voted	..	1,039	500	800	600
(*d*) Collection charges in the Civil Department in respect of direct receipts ..	Voted	..	1,618	1,500	2,000	1,600
"68"—						
(*a*) Ordinary establishment charges calculated on percentage basis—						
Charges in India	*Charged*	..	*4,435*	*2,500*	*2,000*	*700*
	Voted	..	21,318	12,000	9,800	3,200
Charges in England	*Charged*	..	*908*	*500*	*400*	*100*
	Voted	..	53	..	..	..
(*b*) Pensionary charges	*Charged*	..	*454*	*200*	*200*	*100*
	Voted	..	1,817	1,000	800	300
2. *Civil Works*—						
"50"—						
Establishment charges—						
Charges in India	*Charged*	..	*2,96,448*	*2,62,700*	*2,55,000*	*2,76,000*
	Voted	..	13,96,368	15,31,000	14,57,600	18,79,600
Charges in England	*Charged*	..	*15,156*	*29,000*	*7,000*	*14,300*
	Voted	..	—1,612	600	—1,000	—900

—			Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
2. *Civil Works*—contd.						
"81"—						
Ordinary establishment charges calculated on percentage basis—						
Charges in India	*Charged*	..	*20,802*	*20,900*	*19,400*	*9,400*
	Voted	..	1,00,000	1,00,000	93,200	45,300
Charges in England	*Charged*	..	*4,261*	*4,100*	*4,000*	*1,900*
	Voted	..	251	..	200	100
3. *Bombay Development Schemes*—						
"51"—						
(*a*) Special establishment	Voted	..	1,11,899	1,19,300	1,29,800	1,55,900
(*b*) Ordinary establishment charges calculated on percentage basis—						
Charges in India	*Charged*	..	*21,214*	*23,700*	*38,000*	*22,600*
	Voted	..	1,01,982	1,13,700	1,82,500	1,10,000
Charges in England	*Charged*	..	*4,345*	*4,700*	*7,800*	*4,700*
	Voted	..	255	..	500	300
"80"—						
(*a*) Special establishment	Voted	..	5,227	4,700	4,700	4,600
(*b*) Ordinary establishment charges calculated on percentage basis—						
Charges in India	*Charged*	..	*4,263*	*4,600*	*2,500*	..
	Voted	..	20,492	21,600	11,600	..
Charges in England	*Charged*	..	*873*	*900*	*500*	..
	Voted	..	52	..	..	..
4. *Electricity Heads*—						
XLI—						
Ordinary establishment charges calculated on percentage basis—						
Charges in India	*Charged*	..	*313*	*400*	*500*	*400*
	Voted	..	1,503	2,000	2,200	2,000
Charges in England	*Charged*	..	*64*	*100*	*100*	*100*
	Voted	..	4	..	..	..

	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1942-43.
4. *Electricity Heads*—contd.				
"53"—				
Ordinary establishment charges calculated on percentage basis—				
Charges in India .. *Charged* ..	181	..	..	..
Charges in India .. Voted ..	871	..	200	..
Charges in England .. *Charged* ..	37	..	..	..
Charges in England .. Voted ..	2	..	..	..
Total ..	29,54,702	30,39,700	30,84,700	36,32,000
Charged ..	*4,52,586*	*4,29,400*	*4,21,800*	*4,25,500*
Voted ..	25,02,116	26,10,300	26,62,900	32,06,500

NOTE EXPLAINING VARIATIONS IN THE DEMAND FOR PUBLIC WORKS DEPARTMENT ESTABLISHMENT FOR THE YEAR 1943-44.

224. The total gross estimated cost of the Public Works Department Establishment for the year 1943-44 is Rs. 41,74,800 (Rs. 4,73,500 Charged and Rs. 37,01,300 Voted), while the total net estimated cost is Rs. 36,32,000 (Rs. 4,25,500 Charged and Rs. 32,06,500 Voted).

225. The following statement shows the variations between the figures of the cost of establishment for the years 1941-42, 1942-43 and 1943-44 :—

—	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
	Rs.	Rs.	Rs.	Rs.
1. Total establishment charges excluding pensionary charges	35,73,977	36,43,300	36,47,700	41,36,300
2. *Deduct*—Establishment charges recoverable from other Governments and Departments ...	—6,52,426	—6,32,400	—5,97,000	—5,42,800
Net Establishment charges excluding pensionary charges	29,21,551	30,10,900	30,50,700	35,93,500
3. Pensionary charges of the Irrigation Department	33,151	28,800	34,000	38,500
	29,54,702	30,39,700	30,84,700	36,32,000

Item 1—Total Establishment charges excluding pensionary charges.—The increases of 4,93 and 4,89 in the budget estimate for the ensuing year, compared with the current year's budget and revised estimates respectively, are due to (1) increased provision for dearness allowance, (2) provision for conversion of certain work-charged posts into temporary posts and (3) employment of additional establishment on account of increased activities of this Department due to War.

Item 2—Establishment charges recoverable from other Governments and Departments, etc.—The decrease in the anticipated recoveries during the ensuing year, compared with the current year's budget and revised estimates, is mainly due to smaller recoveries from the "Provincial Road Fund".

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PRO FORMA ACCOUNT OF THE RECEIPTS AND EXPENDITURE FROM CENTRAL ROAD FUND.

	Rs.
Opening balance on 1st April 1941	3,77,844
Receipts in 1941–42	39,10,365
	42,88,209
Expenditure in 1941–42	38,93,006
Balance on 31st March 1942	3,95,203
Estimated receipts in 1942–43	54,04,000
	57,99,203
Estimated expenditure in 1942–43	58,68,000
Estimated balance on 1st April 1943	—68,797
Estimated receipts in 1943–44	49,15,000
	48,46,203
Estimated expenditure in 1943–44	49,15,000
Estimated balance on 31st March 1944	—68,797

DETAILS OF THE BUDGET ESTIMATE FOR TOOLS AND PLANT UNDER "50 CIVIL WORKS" FOR THE YEAR 1943-44.

Name of Officer.	Amount.
	Rs.
Superintending Engineer, Northern Circle	70,000
Superintending Engineer, Central Circle	70,500
Superintending Engineer, Deccan Irrigation Circle	21,000
Superintending Engineer, Southern Circle	52,000
Electrical Engineer to Government	9,500
Consulting Public Health Engineer to Government	15,000
	2,38,000
Distribution of the above total—	
Provincial Road Fund	13,000
39-Public Health	15,000
50-Civil Works, Provincial	1,72,000
51-Bombay Development Scheme	8,000
XLI-Receipts from Electricity Schemes—	
Deduct—Working Expenses	200
70-Capital Outlay on Improvement of Public Health (General Department)	300
81-Capital Account of Civil Works outside the Revenue Account	3,000
Irrigation Heads—	
XVII-Irrigation, Navigation, etc.	13,000
18-Irrigation-Public Works Department	600
18-Irrigation-Civil (Revenue Department)—	
A Maintenance and repairs	3,000
A Special Development Programme	6,000
B Maintenance and repairs	700
B Special Development Programme	3,000
68-Irrigation	200
	2,38,000

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XL and 51, Bombay Development Scheme.

226. Up to and inclusive of the year 1938–39 receipts and expenditure for all the schemes of the late Development Department, except the Back Bay Reclamation Scheme and the Salsette and Ambernath Water Supply Schemes, appear under these heads, the transactions pertaining to the Back Bay Reclamation Scheme being shown under the capital head 80, Bombay Development Scheme. With effect from the year 1939–40 the revenue receipts and expenditure on repairs and maintenance of the latter scheme are recorded under the revenue heads XL and 51, Bombay Development Scheme, respectively. The revenue receipts and expenditure in respect of the Salsette and Ambernath Water Supply Schemes are recorded under the heads XXVIII and 39, Public Health, respectively.

Revenue.

Page 47, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Rents from properties	14,47	14,21	13,59	14,36
Sale of electricity	14	14	15	14
Miscellaneous receipts	60	31	1,15	57
Deduct—Refunds	..	—1	—1	—1
Total ..	15,21	14,65	14,88	15,06

Expenditure.

Pages 487–489, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
I. Original Works—				
(*a*) Land Acquisition and law charges ..	*31*	1	1	1
(*b*) Other works—				
(1) Industrial Housing Scheme ..	15	17	7	3
(2) S. S. 3 (Trombay North West) ..		5	9	5
(3) S. S. 7 (Khar Model Suburb) ..		4		4
(4) S. S. 16 (Shahar)		3		3
(5) S. S. 18 (Kirol North)		1		1
(6) G-1 (*a*) Quarters and offices in Bombay		1	1	1
(7) Back Bay Reclamation Scheme ..		3	3	3
	46	35	21	21

	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
II. Repairs and maintenance including rents and taxes, etc., for Development Chawls ..	5,06	5,40	9,00	5,42*
III. Establishment .. *Charged* ..	*21*	*24*	*38*	*22*
Voted ..	2,22	2,71	3,50	2,68
Tools and Plant	3	9	14	8
Charges in England .. *Charged* ..	*4*	*5*	*8*	*5*
Total ..	8,02	8,84	13,31	8,66
Charged ..	*56*	*29*	*46*	*27*
Voted ..	7,46	8,55	12,85	8,39

* The approximate distribution of this amount will be as under:—

Executive Division.	Buildings.	Communications.	Miscellaneous.	Total.
Presidency	5,00	..	19	5,19
Thana	3	4	..	7
Electrical	16	..	..	16
Total ..	5,19	4	19	5,42

Revenue.

227. The decrease in the revised estimate for the current year, compared with budget estimate for the current year, under "Rents from properties" is due mainly to the evacuation of certain chawls at Worli and Naigaum for accommodating the Police and the Worli Temporary Prison partially counterbalanced by increased receipts from sales of lands at Ambernath to the Match Factory, Chemical Works, etc. The increase in the next year's budget estimate, compared with the current year's revised estimate, is due to expiry of the rent-free period of several plots in the Back Bay Reclamation. The increase in the revised estimate of the current year and the budget estimate for the next year under "Miscellaneous Receipts" is mainly on account of rent of the ground in the Back Bay Reclamation Area let out to the Military Department.

Expenditure.

228. The decrease of 14 under "Original Works" in the revised estimate for the current year, compared with the budget estimate, is due to postponement of the provision of electric lights in certain rooms of Development Department

Chawls on account of scarcity of materials. The increase in the current year's revised estimate under "Repairs" is due to A. R. P. expenditure on repair works in the Presidency Division. There is no such expenditure anticipated during 1943-44.

229. *Establishment charges.*—The inerease in the revised estimate for the current year, compared with the budget estimate for that year, is due partly to increased expenditure on works and repairs, and partly to larger expenditure on dearness allowance and subsidy to the Bombay Electric Supply and Tramways Company, Limited.

For purposes of appropriation, ordinary establishment charges of 1,10 voted and 27 charged and tools and plant charges of 8 voted have been included in the demand under "50—Civil Works" and the residue 7,21 has been included in the demand under this head.

XLI, Receipts from Electricity Schemes.

Page 48, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Bhatgar Electricity Scheme—				
Sale of power	13	10	13	12
Gross Revenue	13	10	13	12
Deduct—Working Expenses	—10	—12	—14	—12
Net Revenue ..	3	—2	—1	..

230. This head has been opened with effect from 1939–40 to record receipts and revenue expenditure on the maintenance of Electricity Schemes.

231. The increases in the revised estimate of gross revenue for the current year and the budget estimate for the next year, compared with the budget for the current year, are due to the supply of energy to more consumers. The increase in the revised estimate for the current year under "Working Expenses" is due to expenditure being incurred on special repairs to the roof of the Power House at Bhatgar.

For purposes of appropriation, out of the total provision of 12 under "*Deduct*—Working Expenses", ordinary establishment and tools and plant charges of 2 have been included in the demand under the head "50-Civil Works" and the residue, viz., 10 has been included in the demand under this head.

53, Capital Outlay on Electricity Schemes met out of Revenue.

Page 489, Civil Budget Estimates.

	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
Bhatgar Electricity Scheme—				
Works	5	..	1	..
Establishment, tools and plant charges ..	1	..	..	..
Total—Voted ..	6	..	1	..

232. This head has been opened from 1939-40 to record capital expenditure on Electricity Schemes financed from ordinary revenue.

The revised estimate for the current year represents expenditure on certain unfinished items of the previous year. No provision is made for the next year as the project under construction is now being completed.

XLIII, Transfers from Famine Relief Fund and 54, Famine.

Revenue.

Page 49, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Transfers from Famine Relief Fund ..	1,52	2,25	2,30	2,34
Total ..	1,52	2,25	2,30	2,34

Expenditure.

Page 490, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
54—A, Famine Relief—				
A—Salaries and Establishments.. ..	9	12	30	50
B—Relief works	94	..	2,00	4,00
D—Gratuitous relief	37	1,04	5,70	3,00
E—Miscellaneous	11	34	4,00	2,50
Total—54—A—Famine Relief ..	1,51	1,50	12,00	10,00
54—B, Transfers to Famine Relief Fund ..	2,43	..	..	..
Total—54—Famine ..	3,94	1,50	12,00	10,00
Charged ..	*2,44*	..	..	..
Voted ..	1,50	1,50	12,00	10,00

Revenue.

233. The amount to be drawn from the Famine Relief Fund for expenditure under the revenue heads is shown under the receipt head "XLIII—Transfers from Famine Relief Fund". The revised estimate for the current year and the budget estimate of next year are placed at 2,30 and 2,34 respectively, as famine fund receipts to this extent will be available to meet famine expenditure. The whole of the receipts provided in the current and next years will be utilised on anticipated direct famine expenditure.

234. *54–A—Famine Relief.*—Owing to the failure of rains in the last rainy season, famine has been declared in the major portion of the Bijapur district and scarcity has been declared in parts of Sholapur, Dharwar and Belgaum districts. This has necessitated greatly increased expenditure on relief measures and the

current year's revised estimate (12,00) is thus far in excess of the budget estimate of 1,50. This state of things is likely to continue till at least the end of September 1943 and expenditure on a large scale will, therefore, have to be incurred during the year 1943-44 also. The next year's estimate is 10,00. Steps are being taken to provide food and grass to the affected areas, necessary relief works have been opened and gratuitous relief is being given where required.

235. 54-*B*—*Transfers to Famine Relief Fund.*—Under section 7 (*1*) of the Bombay Famine Relief Fund Act, the accounts of the fund shall be made up at the end of each financial year, the securities belonging to the fund being valued at their market value on the last day of such year. Section 7 (2) of the Act provides that if the accounts so made up show that the balance in the fund at the end of such year falls short of rupees sixty-three lakhs, the deficiency shall be made up from the revenues of the Province. No provision was made in the current year's budget as it was quite impossible to forecast the market value of securities so far in advance. For the same reason, no estimate has been entered in next year's estimates. The revised estimate for the current year has been placed at *Nil* as, on the basis of the information now available, it is estimated that there will be no deficit in the invested funds at the end of the current year.

XLIV and 55, Superanuation.

Revenue.

Page 49, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Contributions for pensions and gratuities	6,69	6,19	6,47	6,47
Receipts in England	1	1	1	1
Deduct—Refunds	....	—1	—16	—1
Total ..	6,70	6,19	6,32	6,47

Expenditure.

Pages 491–494 Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Superannuation and Retired allowances	93,31	93,40	95,10	97,34
Equated payments of commuted value of pensions transferred from capital	14,14	14,90	14,75	15,48
Compassionate allowances ..	68	69	69	70
Gratuities	18	16	19	18
Pensions for distinguished and meritorious services or for political considerations	10	11	11	11
Donations to service funds ..	22	22	22	22
Donations to Provident Funds ..	22	26	30	25
Government contribution payable under the I.C.S. Family Pension Rules	2	2	2	2
Covenanted Civil Service Pensions ..	1,14	1,18	1,31	1,31
Charges in England	24,84	25,83	24,51	25,51
Loss or gain on exchange ..	7	....	5	....
Contribution for pensions and gratuities of officers of joint cadre establishment	....	....	....	....
Deduct—Actual amount of pensions recovered from other Governments	—5,60	—6,30	—5,38	—5,60
Deduct—Pensionary charges transferred to commercial departments.	—48	—29	—34	—39
Total ..	1,28,84	1,30,18	1,31,53	1,35,13
Charged ..	*30,61*	*30,92*	*31,26*	*32,11*
Voted ..	98,23	99,26	1,00,27	1,03,02

Revenue.

236. The increase in revenue in the current year's revised and the next year's budget estimate is based on progress of current actuals.

Expenditure.

237. *Superannuation and retired allowances.*—The revised estimate for 1942–43 is based on the progress of actuals. The estimate for 1943–44 provides for the growth of expenditure indicated by the trend of the actuals of recent years.

238. *Equated payments of commuted value of pensions transferred from capital.*—Since 1926–27 the capital expenditure debited to the head "83, Payments of commuted value of pensions" together with the interest accruing thereon, is being repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this head. The increase in 1943–44 over the current year's revised estimate, is due to the fact that the cumulative expenditure in respect of which equated payments have been included in 1943–44 estimate, is larger than in the preceding year.

239. *Charges in England.*—The expenditure under this head includes pre-separation pension charges both in respect of Bombay and Sind. The portion recoverable from Sind on this account is included under the minor head "*Deduct*—Actual amount of pensions recovered from other Governments". The current year's revised and the next year's budget estimate are based on the latest information available.

240. *Deduct—Actual amount of pensions recovered from other Governments.*—The pension charges pertaining to the period prior to 1st April 1936 are to be shared by Bombay and Sind in the manner specified in the Government of India (Constitution of Sind) Order, 1936. Broadly speaking, Sind has to pay to Bombay the amount by which the total payments from Bombay treasuries in respect of pre-separation pensions exceed 85 per cent. of the total liability of both provinces for that period. Recoveries from Sind in this respect have been made with effect from 1st April 1936.

241. *Deduct—Pensionary charges transferred to commercial departments.*—The pensionary charges which are debitable to the accounts of the Irrigation Department are shown as deductions from charges under this minor head. These pensionary charges depend upon establishment charges and on works expenditure in a year.

XLV and 56, Stationery and Printing.

Revenue.

Page 50, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Stationery receipts	22	18	25	27
Sale of Gazette and other publications ..	1,06	75	99	75
Other Press receipts	4,55	3,45	4,19	3,85
Receipts in England	1	1	1	1
	5,84	4,39	5,44	4,88
Duduct—Refunds	— 4	— 3	— 5	— 5
Total ..	5,80	4,36	5,39	4,83

Expenditure.

Pages 494-501, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
I—Stationery.				
Stationery office and stores	1,08	1,10	1,14	1,13
Purchase of Stationery stores	9,71	9,28	12,54	12,00
Stationery supplied by other Governments ..	..	1	1	..
Deduct—Value of Stationery supplied to other Governments and paying Departments ..	— 12	— 4	— 47	— 12
II—Printing.				
Government Presses	7,56	6,96	8,19	8,66
Printing at private presses	1	½	..	1
Cost of printing work done by other Governments	1	½	1	1
Deduct—Cost of printing work done for other Governments and paying Departments ..	— 6	— 4	— 39	— 3
Charges in England	38	26	4	19
Total—Voted ..	18,57	17,54	21,07	21,85

Revenue.

242. *Stationery Receipts.*—The increase in the current year's revised estimate and budget estimates of next year as compared with the budget estimate

of 1942–43 is due to the increase in the price of paper, stationery articles and drawing materials.

243. *Sale of Gazettes and Other publications.*—The current year's revised estimate is based on the progress of current actuals.

244. *Other Press receipts.*—The increase in the current year's revised estimate, compared with the budget estimate, is due to the printing of (*i*) work from the Bombay War Publicity Committee, (*ii*) Bombay Medical Register, (*iii*) Register of Practitioners in Indian systems of medicine and (*iv*) some other unexpected work. The next year's provision is based on past actuals.

Expenditure.

245. *Stationery office and Stores.*—The increase in the current year's revised estimate, compared with the budget estimate, is mainly due to (*i*) the increased rate of dearness allowance, (*ii*) increased rates of packing cases and (*iii*) purchase of A. R. P. equipment.

246. *Purchase of Stationery Stores.*—The increase in the current year's revised estimate and budget estimates of 1943–44 compared with the current year's budget estimate, is due to (*a*) the increased rates for (*i*) paper, (*ii*) stationery articles, (*iii*) drawing articles, (*iv*) cycles and cycle accessories, (*v*) typewriters, (*vi*) clothing material, etc. and (*b*) increase in the demand for stationery and stores in view of war and on account of the offices newly created in the current year and likely to be created during next year.

247. *Deduct—Value of Stationery supplied to other Governments and paying Departments.*—The increase in the current year's revised estimate, compared with the budget estimate, is due to the adjustment of the cost of stationery supplied to officers. The next year's estimate is based on the normal requirements.

248. *Government Presses.*—The increase in the current year's revised estimate, and budget estimate of 1943–44 as compared with the current year's budget estimate, is due mainly to (*i*) additional work which was not anticipated at the time of the budget estimate, (*ii*) increased rate of dearness allowance and (*iii*) increase in the rates of materials, packing, cases and other articles.

249. *Deduct—Cost of printing work done for other Governments and paying Departments.*—The current year's revised estimate is based on the progress of current actuals.

250. *Cost of Services rendered by the Printing and Stationery Department.*—The cost in printing work done for the Bombay Legislative Assembly and the Bombay Legislative Council during the year 1941–42 was Rs. 87,550.

XLVI and 57, Miscellaneous.

Revenue.

Page 51, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Unclaimed deposits	4,05	2,79	3,37	4,00
Sale of old stores and materials ..	16	20	18	18
Sale of land and houses, etc.	..	1	..	....
Fees for Government audit	34	41	33	37
Contributions	32	30	30	28
Other fees, fines and forfeitures ..	28	21	21	19
Transfer from the deposit account of Special Development Fund	1,04	3,50	3,50	3,97
Transfer from the deposit account of grants for economic development and improvement of rural areas	1,88	75	75	24
Recoveries of overpayments	49	34	42	42
Collection of payments for services rendered ..	1,51	1,36	1,47	1,47
Miscellaneous	56	28	38	28
Receipts in England	..	1	1	1
Loss or gain by exchange on local transactions.	—1	..	..	..
	10,62	10,16	10,92	11,41
Deduct—Refunds ..	—1,55	—93	—1,35	—1,04
Total ..	9,07	9,23	9,57	10,37

Expenditure.

Pages 502–508, Civil Budget Estimate.

	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Cost of books and periodicals	1	1	1	1
Donations for charitable purposes ..	2,86	3,25	2,80	3,37
Special Commissions of Enquiry ..	..	..	3	1
Petty Establishments	37	26	17	24
Irrecoverable temporary loans and advances written off	21	30	1,69	25
Rents, rates and taxes	1,49	2,76	2,76	1,42
Contributions	5,77	5,78	5,78	6,02
Miscellaneous compensations	2	1	1	1
Miscellaneous durbar charges	1	5	4	5
Charges in connection with Village Panchayats Act, Bombay	1,68	1,38	2,10	1,99
Miscellaneous and unforeseen charges ..	1,28,30	62,57	22,13	1,07
Expenditure on Air Raid Precautions ..	16,43	50,00	..	..
Charges in England	7	11	5	5
Total ..	1,57,22	1,26,48	37,57	14,49
Charged ..	*62*	*78*	*24*	*23*
Voted ..	1,56,60	1,25,70	37,33	14,26

Revenue.

251. *Unclaimed deposits.*—The revised estimate of the current year is based on the average of the past actuals and the budget estimate of the next year is based on the latest actuals.

252. *Sale of old stores and materials.*—The next year's estimate includes anticipated receipts from the sale proceeds of two motor cars of His Excellency the Governor.

253. *Fees for Government audit.*—The decrease is due to the Examiner, Local Fund Accounts, having been relieved of the audit of Sanitary Committees.

254. *Transfer from the deposit account of Special Development Fund.*—The amounts represent credit for expenditure financed from the Special Development Fund. The expenditure has been provided for under "25—General Administration".

255. *Transfer from the deposit account of grants for economic development and improvement of rural areas.*—The amounts represent credit of grant from the Government of India for rural development; the corresponding expenditure is provided for under "25—General Administration".

256. *Recoveries of overpayments and collection of payments for services rendered.*—The revised estimate for the current year and the budget estimate of the next year are based on the progress of current and past actuals.

257. *Miscellaneous.*—The current year's revised estimate is based on the latest actuals. The next year's estimate includes receipts on account of advertisements in the "Bombay Information".

Expenditure.

258. *Donations for charitable purposes.*—The decrease in the current year's revised estimate over the budget is due to low actuals on account of grants-in-aid in lieu of urban immoveable property tax. The increase in the next year's budget as compared with the current year's is due to additional grants.

259. *Petty Establishments.*—The decrease in the revised estimate as compared with the budget estimate, 1942–43, is due to the fact that no elections or by-elections have been held or are likely to be held during the current year in the case of some local boards. The excess in the next year's estimate over the revised estimate for the current year is due to the fact that fresh elections are likely to be held in the next year in the case of some of the local boards which have been superseded on political grounds.

260. *Irrecoverable temporary loans written off.*—The increase in the revised estimate as compared with the current year's budget is on account of the write off of 139 due from a "Co-operative Housing Society".

261. *Rents, rates and taxes.*—It has been decided that the municipal general tax should be paid before the close of the financial year instead of annually in arrears as hitherto. In the current year tax for 2 years was to be paid. The next year's provision is for the tax payable for one year only.

262. *Contributions.*—The increase in the next year's budget estimate is mainly on account of grants to municipalities in connection with the enforcement of the Bombay Shops and Establishments Act, 1939.

263. *Charges in connection with Village Panchayats Act, Bombay.*—The current year's revised as well as next year's budget estimate is based on the progress of actuals.

264. *Miscellaneous and unforeseen charges.*—The decrease in revised estimate of current year is due to provision for expenditure in 1942-43 on account of dearness allowance having been made under several major heads and the provision of 22,40 for the Post-War Reconstruction Fund having been transferred to the head "64—A, Transfer to the Revenue Reserve (Post-War Reconstruction) Fund". The decrease in the next year's estimate is also due to the fact that no transfer is proposed to be made to the Special Development Fund.

265. *Expenditure on Air Raid Precautions.*—The expenditure on account of Air Raid Precautions is recorded under the head "64—B—Civil Defence" from the year 1942–43.

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L, Miscellaneous Adjustments between Central and Provincial Governments.

Page 51, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Agency charges under the Petroleum Act ..		7	6	6
Explosives Act		12	4	2
Total ..	2	19	10	8

266. Officers of the Provincial Government who are District Authorities under the rules framed under the Petroleum Act, 1934, and the Indian Explosives Act, 1884, administer these Acts and collect the license fees. Up to 1938–39 these fees were credited direct to provincial revenues as agency fees. The Government of India, in consultation with the Auditor-General, decided that these fees should be credited to central revenues as they were a source of central revenue and that it would pay an equivalent amount to this Government as payment for the work done by provincial officers. According to this decision, the Accountant General, with effect from 1938–39, credits the total amount of fees received in the province in each year to central revenues by debit to " IX, Stamps " and " XXIII, Police " to which fees are first credited and an equal amount is credited to this Province under this head. The revised estimates of the current year and the budget estimates of the next year represent this adjustment, an equal amount having been deducted from the receipts under " Stamps " and " Police ".

LI and 63, Extraordinary Receipts and Charges.

Revenue.

Page 51, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Sale of land	1,02	..	29	..
Other Items	6	..	46	..
Total ..	1,08	..	75	..

Expenditure.

Page 514, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Expenditure on retrenched personnel ..	1	..	..	..
Expenditure on repurchase of lands forfeited during the civil disobedience movement ..	3	..	..	..
Payment to Sind Government on account of the reallocation of surplus receipts of a capital nature realised before 1st April 1936 ..	..	..	4,53	..
Charges incurred as a direct result of the war..	9,65	10,13	..	..
Deduct—Recoveries of War Charges ..	—8,48	—9,89	..	..
Total ..	1,21	24	4,53	..
Charged ..	..	..	*4,53*	..
Voted ..	1,21	24	..	..

Revenue.

267. *Sale of land.*—The revised estimate of the current year represents receipt on account of sale of land in the Ahmedabad District.

268. *Other items.*—The revised estimate is made up of 28-credit of High Court funds and 18 on account of estimated receipts from Dock permits.

Expenditure.

269. *Charges incurred as a direct result of war.*—Expenditure incurred by Government on war measures on behalf of the Government of India which is recoverable from that Government was being recorded under this head up to end of 1941-42. The Auditor General has since decided that " Civil Defence " should constitute a separate major head with a separate budget grant and has, with the approval of the Governor General under section 168 of the Government of India Act, 1935, sanctioned the opening of major head " 64-B-Civil Defence "

to record war expenditure in Provincial accounts which was hitherto shown under this head, "57—Miscellaneous" or other service heads of account. In accordance with this decision which has been accepted by this Government, expenditure in connection with the war is being recorded under the head "64—B—Civil Defence" with effect from the revised estimates for 1942-43. This accounts for absence of any provisions for war expenditure under this major head in the current year's revised and next year's budget estimates.

270. *Payments to Sind Government on account of reallocation of surplus etc.*— The current year's revised estimate provides for a payment of 4,53 to Sind Government on account of the reallocation of surplus receipts of a capital nature realised before 1st April 1936. This amount remained in the balance of the Bombay Province on account of capital receipts distributed between Bombay and Sind in the revenue ratio of 85 : 15 at the time of separation. The Sind Government later claimed allocation of those receipts wholly to Sind on the basis of area and the Secretary of State to whom the question was referred accepted the Sind Government's claim.

64-A, Transfer to the Revenue Reserve (Post-War Re-construction) Fund.

Page 510, Civil Budget Estimates.

—	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
Transfer to the Post-War Reconstruction Fund—Voted	....	....	22,40	60,53

271. Government has decided to create a " Post-War Reconstruction Fund " into which it is proposed to put, during the current year, a sum of Rs. 22·4 lakhs. It is certain that many matters such as, resumption of building schemes of Government held up during the war for lack of steel, replantation of forests, the exploitation of which has been accelerated by war demands, and an economic programme to meet the situation caused by the release of skilled labour and the demobilisation of Indian soldiers, will arise after the war. It will be impossible to provide funds for these activities after the war from the annual revenues. Government has therefore decided to set apart sums which will be credited to a fund for utilisation after the war.

272. In the current year the provision of Rs. 22·4 lakhs was made under the head " 57-Miscellaneous " for transfer to the fund. In view of the Auditor General's ruling, this provision is being shown under a new head " 64-A ". In view of the larger share of Income-Tax due to war conditions, which this province will get in 1943-44, a larger transfer is proposed to the fund in the next year.

LII-B and 64-B, Civil Defence.

Revenue.

Page 51, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Sale of Identity Discs and A. R. P. Publications	..	..	19	12
Total ..	..	..	19	12

Expenditure.

Pages 510–534, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Air Raid Precautions	..	..	1,44,71	94,72
Civic Guards	..	..	1,14	1,69
National War Front	..	..	2,62	2,74
Press Censor	..	..	43	41
Expenditure in connection with interning enemy subjects	..	..	12	11
Establishment in connection with Registration of Foreigners' Act, 1939	..	..	48	50
Establishment in connection with examination of activities of foreigners	..	..	38	44
War Police	..	..	22,82	37,48
Maintenance charges of detenus	..	..	1	1
War Committees	..	..	2,38	2,32
Motor spirit and tyre Rationing Scheme ..	..	..	1,19	1,36
Miscellaneous	..	..	38	31
Works	..	..	..	..
Charges in England (A. R. P.)	..	..	8	12
Loss or gain by exchange	..	..	..	..
Deduct—Share recoverable from other Governments, Departments, etc.	..	..	—81,44	—47,18
Total ..	..	..	95,30	95,03
Charged ..	..	..	66	72
Voted ..	..	..	94,64	94,31

Expenditure.

273. With a view to facilitating classification of all Civil Defence expenditure at one place, the Auditor General has, with the approval of the Government of India under section 168 of the Government of India Act, 1935, sanctioned the opening of the new major heads "LII-B, Civil Defence" and "64-B, Civil Defence" in the accounts of Provincial Governments. Civil Defence expenditure has accordingly been classified under the following minor heads :—

(1) Air Raid Precautions.
(2) Civic Guards.
(3) National War Front.
(4) Press Censor.
(5) Expenditure in connection with interning of enemy subjects.
(6) Expenditure in connection with Registration of Foreigners Act, 1939.
(7) Expenditure in connection with examination of activities of foreigners.
(8) War Police.
(9) Maintenance charges of detenus.
(10) War Committees.
(11) Motor spirit and tyre rationing scheme.
(12) Miscellaneous.
(13) Works.
(14) *Deduct.*—Share payable by the Central Government.

274. *Air Raid Precautions.*—According to the arrangements arrived at with the Government of India, all A. R. P. expenditure except on items considered as wholly provincial, is pooled and divided into fixed slabs. This Government has to bear wholly the first slab of Rs. 50 lakhs and share with the Government of India the subsequent two slabs of Rs. 50 lakhs each in the proportion of 50 : 50 and 25 : 75 respectively. Any expenditure beyond these slabs is to be divided between the Provincial and Central Governments in the proportion of $12\frac{1}{2} : 87\frac{1}{2}$. The gross poolable expenditure is estimated at 1,42,79 in the current year's revised estimate and at 94,84 in the next year's budget estimate. After taking into account the credits from the Government of India of their share of the expenditure, the net estimated expenditure in the current year's revised estimate and the next year's budget estimate is 87,70 (including 2,00 for items entirely provincial) and 72,30 respectively. These estimates provide, broadly speaking, for the continuance of the A. R. P. Organization at its present level, and exclude provisions contingent on the occurrence of actual emergency.

The expenditure provided for under the minor heads (3) to (7), (9), (11) to (13) mentioned above is wholly recoverable from the Government of India.

The estimated expenditure under the minor head "Civic Guards" is allocated between the Central and Provincial Governments in the proportion of 1 : 2. The minor head "War Committees" comprises (1) cost of administration of the Committees and (2) cost of schemes started by the Committees. The estimated cost under (1) is shared equally between Central and Provincial Governments but in regard to (2) the Government of India have not undertaken to bear any portion of the cost which is therefore wholly provincial.

The accounting procedure in respect of expenditure incurred on the Police force employed as a result of the war has undergone important changes after the current year's budgete stimates were passed. In the first place, the additional Police force sanctioned has been divided into two categories *viz.* (1) the force sanctioned prior to 1st April 1942 and (2) that sanctioned after that date. The additional Police sanctioned prior to 1st April 1942 was for (*a*) internal security and (*b*) protection of vital points, Railway properties etc. Expenditure on (*a*) has been and will be borne entirely by this Government and the provisions appear under "29-Police". The cost of (*b*) is wholly or partly recoverable from the Government of India and the Railway, according to the interests of the Government of India and Railway or the Bombay Government secured by the protection to the various vital points. In the current year's budget the recoverable portion was shown under "63-Extraordinary Charges", the rest having been shown under

" 29-Police ". The estimates for both the recoverable and non-recoverable portions have now been provided under the minor head " War Police " under " 64-B " opened by the Auditor General to record such expenditure. For all non-agency additional police force sanctioned on or after 1st April 1942, the Government of India have proposed a scheme under which they have agreed to bear a fixed proportion of the cost of all non-agency additional police force irrespective of considerations such as internal security, protection of vital points, etc., for which the force has been or may be sanctioned. The cost of all non-agency additional police santioned on or after 1st April 1942 has therefore been provided under " 64-B ", the recoveries from the Government of India being taken at $\frac{1}{3}$rd, tentatively, as suggested by them.

68, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure.

275. Provision for capital expenditure on irrigation works for which capital accounts are kept is made under the head "68". The capital expenditure on these works may be defrayed from the general revenues of the Province, or from the Famine Relief Fund, or from other sources, such as loans, accumulated balances of the previous years, etc.; but the major head "68" is intended to include only such expenditure as is incurred from the sources outside the ordinary revenues, and for this reason the provisions made from ordinary revenues, or from the Famine Relief Fund, are deducted in a lump sum from the gross provision made under this head and shown under a separate head, viz., "19".

276. The figures for the three year ending 1943–44 are shown below :—

Pages 535–536, Civil Budget Estimates.

—	*Charged.*	Voted.	Total.
1941–42 (Accounts)	*6*	1,30	1,36
1942–43 (Budget)	*3*	72	75
1942–43 (Revised)	*3*	58	61
1943–44 (Budget)	*1*	18	19

277. The decreases in the revised estimate for 1942–43 and the budget estimate for 1943–44 are due mainly to the dropping of certain works on account of war.

278. The details of the provision made for 1943–44 are given below :—

—	Voted.	*Charged.*	Total.
Works	16	..	16
Establishment—			
(*i*) Ordinary (including charges in England) ..	4	*1*	5
(*ii*) Pensionary charges	..	..	..
(*iii*) Tools and Plant (Ordinary)	..	..	..
Deduct—Receipts on capital account	—1	..	—1
Deduct—Amount financed from ordinary revenues ..	—1	..	—1
Total ..	18	*1*	19

279. As explained under the head "XVII", all ordinary establishment and tools and plant charges of the Public Works Department are included in the demand for grant under the head "50, Civil Works". Out of the total amount of 19 the provision of 5 for ordinary establishment and tools and plant charges has, therefore, been included in the demand under the head "50-Civil Works" and the residue, viz., 14, has been included in the demand under this head.

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70, Capital Outlay on Improvement of Public Health.

Expenditure.

Pages 537–540, Civil Budget Estimate.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate 1943–44.
1. Kirkee Water Works	1,46	1,11	1,11	25
2. Poona Cantonment Water Works ..	—1,10	47	1,22	9
3. Badlapur Water Works	8	..	..	..
4. Ambernath Water Works	23	4,26	1,48	3,60
5. Sholapur Development Scheme ..	..	24	20	26
6. Salsette Water Supply Scheme.. ..	—60	..	..	..
Total ..	7	6,08	4,01	4,20
Charged ..	*3*	*10*	*10*	*7*
Voted ..	4	5,98	3,91	4,13

280. *Item 1.*—The decrease in the budget estimate for 1943–44, compared with the current year's budget and revised estimates, is due to completion of the works already provided. The provision of 25 represents the thirteenth instalment for the purchase of the Kirkee Water Works from the Government of India.

281. *Item 2.*—The increase of 75 in the revised estimate for the current year, compared with the budget estimate, is due to the execution, during the course of the year, of the work of improvements to water supply arrangements to the Yeravda area as an urgent item of expenditure. The provision of 8 for the next year is intended for the construction of a store-shed for the Poona Cantonment Water Works to store materials such as alum, cement, etc.

282. *Item 4.*—The decrease in the revised estimate for the current year, compared with the budget estimate, is due to difficulty in obtaining pipes and other materials. The provision for the next year is intended only for payment of Hume pipes already on order. Further expenditure on the work is being postponed until the return of better times.

283. *Item 5.*—The provisions made under this head are for the Diversion of the Sadar Bazar Nala at Sholapur.

80, Bombay Development Scheme.

284. All the activities of the Development Department were originally financed from loan funds under the capital expenditure head "59 (now 80), Bombay Development Scheme", the capital receipts realised therefrom being taken in reduction of expenditure under the same head, and the revenue receipts being shown under the head "XLII—Bombay Development Scheme". From the year 1927–28, revenue heads "42 (now 51) and XXXI (now XL), Bombay Development Scheme", were opened for those schemes of the Development Department on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to those heads. During 1928-29 two more schemes, viz., the schemes of water and electric supply at Ambernath, were transferred to the revenue heads. The Development Department was abolished from the 1st March 1930 and all charges pertaining to the schemes of the Department, except only those of the Back Bay Scheme, were transferred to the revenue heads with effect from 1930-31. Revenue accounts for the Back Bay Scheme have been opened with effect from 1939-40. The receipts and expenditure of a revenue nature in respect of that scheme appear from that year under the heads "XL" and "51", respectively. Only capital expenditure on that scheme required for the completion of the works already undertaken and capital receipts are now recorded under this capital head.

285. The original plans for the reclamation of Back Bay provided for a sea wall from Chowpatty extending as far as Colaba Point and enclosing 1,100 acres of reclaimed land, this area being divided into eight blocks. Block No. I starts from opposite Marine Lines Station and extends up to Churchgate Station. Block No. II extends from Churchgate Station to near the Back Bay Swimming Baths. The area from this point, past the old Cuffe Parade reclamation and beyond the Afghan Memorial Church at Colaba, is divided into five blocks, Nos. III to VII, while Block No. VIII admeasuring 245 acres abuts on the Military lands at Colaba Point. A small portion of old reclaimed land near Marine Lines Station has also been included in the Scheme.

In accordance with the decision of the Legislative Council in 1927, work in connection with the Back Bay Reclamation Scheme has been restricted to the reclamation and development of Blocks Nos. I, II and VII and the reclamation of Block No. VIII without development with a connecting road along the existing foreshore between Blocks Nos. II and VII.

Blocks Nos. I and II comprising over 150 acres have been fully reclaimed and the plots in this area are now available for building purposes. Block No. VII comprises about 135 acres, out of which about 47 acres at the east end have been fully reclaimed, leaving about 88 acres partially reclaimed. The partially reclaimed area is being completed by the slow but cheap process of filling with suitable building debris. At present the dry filling operations have been suspended for the reason that the area falls within the prohibited military limits. Block No. VIII comprising 245 acres has been reclaimed and sold to the Government of India for Rs. 2,06, 53,000.

The project estimate for the curtailed scheme sanctioned in March 1932 amounts to Rs. 7,23,06,000. Out of this, a sum of Rs. 4,77,000 is now being met from revenue under 51, Bombay Development Scheme. Against the modified project estimate, the total expenditure (excluding interest) incurred to the end of March 1942 is Rs. 6,22,16,000, leaving a balance of capital expenditure of Rs. 96,13,000 still to be incurred. Government has no intention at present of embarking on any works in Block No. VII beyond filling it up with such building debris as may be available free of cost. It has been found necessary, however, to incur expenditure on the development of blocks Nos. I and II, viz., the provision of roads, drains and lights, as otherwise the reclaimed land would have been unsaleable. These works are estimated to cost about Rs. 40¾ lakhs and have been started from 1934–35. An expenditure of Rs. 29·24 lakhs has been incurred till the end of 1941–42. A provision of Rs. 1·10 lakhs has been made in the current year's Budget for constructing roads to the south of Dinshaw Wachha Road and sewers and surface drains and cement concrete footpaths along certain roads in Blocks Nos. I and II. Owing to acute shortage of cement no provision has been made during 1943–44 for works.

The total area of building plots in Blocks Nos. I and II is about 5,05,000 square yards, of which an area of 3,00,909 square yards has been leased up to 31st December 1942:

286. The following statement shows the expenditure and receipts entered under this head :—

Pages 541-542, Civil Budget Estimates.

—	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
A—Works	1,03	1,10	58	..
B—Establishment and Contingencies—				
Charged ..	*4*	*5*	*2*	..
Voted ..	26	26	16	5
Tools and Plant	1	2	1	..
Charges in England—*Charged*	*1*	*1*	*1*	
Suspense	3	..	—1	..
Deduct—Receipts from the sale of surplus plant	..	—1	—4	—1
Deduct—Receipts of a capital nature ..	—7,28	—6,88	—2,08	—74
Total ..	—5,90	—5,45	—1,35	—70
Charged ..	*5*	*6*	*3*	..
Voted ..	—5,95	—5,51	—1,38	—70

The decrease of 52 in the current year's revised estimate under works, compared with the budget estimate, is mainly due to postponement of works owing to non-availability of cement. This also accounts for a reduction in the estimates under "Establishment" and "Tools and Plant". The increase in the current year's revised estimate under "Receipts from the sale of surplus plant" is due to realization of dismantled materials obtained from Government bungalows on Marine Lines. No such unusual receipts are anticipated during the next year. The decreases in the next year's estimates of expenditure are due to no provision having been made for any work on account of shortage of cement. The entry under "Suspense" represents payments made to the Bombay Municipality for carrying out works, before receipt of final bills.

The precipitate decrease in the current year's revised estimate under "Receipts of a capital nature" as compared with the budget estimate is due to accelerated receipt of Rs. 6,25,000 during the preceding year on account of the lease of the sub-block west of Marine Lines station. This amount was included in the current year's budget estimate, as it was expected to be received during the current financial year. The decrease in the next year's estimate is due to the fact that very few plots are likely to be sold during the next financial year on account of war conditions.

For purposes of appropriation, ordinary establishment and tools and plant charges are included in the demand under the head "50, Civil Works". As there are no works to be carried out during 1943-44 under "80—Bombay Development Scheme", these charges are nil.

81, Capital Account of Civil Works outside the Revenue Account.

Expenditure.

Page 543, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Works	5,01	4,99	4,67	2,27
Establishment	1,21	1,21	1,13	55
Tools and Plant	3	8	7	3
Charges in England (Establishment) ..	4	4	4	2
Total ..	6,29	6,32	5,91	2,87
Charged ..	*25*	*25*	*23*	*11*
Voted ..	6,04	6,07	5,68	2,76

287. The decrease in the revised estimate for the current year under "Works", compared with the budget estimate, is mainly on account of shortage of building materials such as bricks, cement, etc. The decrease in the budget estimate for the next year, compared with the current year's revised estimate, is due to completion of the Police accommodation scheme in connection with Greater Bombay and to the Ahmedabad Police Scheme nearing completion.

288. For purposes of appropriation, all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for the grant under "50—Civil Works". Accordingly, ordinary establishment charges of 46 voted and 11 charged and tools and plant charges of 3 voted have been included in the demand under "50—Civil Works" and the residue, viz., 2,27 has been included in the demand under this head.

83, Payments of Commuted Value of Pensions.

Page 544, Civil Budge Estimate.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Payments of commuted value of pensions	10,64	12,75	11,89	12,35
Deduct—				
(1) Amount recovered from other Governments	—23	.....	....	....
(2) Capital portion of equated payments out of revenue ..	—10,21	—10,95	—10,90	—11,64
Total ..	20	1,80	99	71
Charged ..	*1,07*	*47*	*89*	*52*
Voted ..	—87	1,33	10	19

289. All payments on account of commutation of pensions are accounted for under the capital head " 83, Payments of commuted value of pensions " and are repaid from revenue by equated payments of capital and interest spread over fifteen years. The equated payments in respect of each year commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutations are debited to the head " 55, Superannuation allowances and Pensions " and credits are transferred to (*a*) the capital head " 83 " of the capital portion of the payments and to (*b*) " 22, Interest on debt and other obligations " of the interest portion.

290. *Payments of commuted value of pensions.*—The revised estimate of 1942–43 takes into account payment in respect of applications for commutations of pension actually received. The budget estimate for 1943–44 is based on anticipated demands.

291. *Deduct—Capital portion of equated payments out of revenue.*—The estimate of 1943–44 is higher than that for 1942–43 because the cumulative expenditure in respect of which capital portion of equated payments is included in 1943–44 estimate is higher than that included in 1942–43 estimate.

DEBT, DEPOSITS, ETC.

(Receipts and Disbursements)

Debt, Deposits, Advances and Remittances.

PUBLIC DEBT—DEBT RAISED IN INDIA.

(I) PERMANENT DEBT.

Receipts.

Page 52, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Loans bearing interest—				
3 per cent. Bombay Government Loan, 1955	....	....	3,54,23	....

292. The revised estimate for 1942–43 represents the face value of the 3 per cent. Bombay Government Loan, 1955, floated during 1942-43.

Disbursements.

Page 545, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Loans not bearing interest—				
Expired loans—*Charged* ..	*14*	....	*10*	....

293. The revised estimate for 1942–43 represents the amount expected to be required for the discharge of the portion of the Bombay Development Loan of 1920 outstanding at the end of 1941-42.

(II) FLOATING DEBT.

Receipts and Disbursements.

Page 52, Civil Budget Estimates.

—	Receipts.				Disbursements.			
	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943-44.
(*a*) Treasury Bills ..	..	..	..	..	..	..	..	..
(*b*) Other Floating loans ..	..	..	..	..	..	...	..	..

294. It has not proved necessary to take any ways and means advances during the course of the current year to cover temporary deficits in the minimum balance which, according to its agreement, Government has to keep with the Reserve Bank.

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(III) Loans from the Central Government.

Receipts—Nil.

Disbursements.

Page 545, Civil Budget Estimates.

—	Accounts, 1941-42.	Budget estimate, 1942-43.	Revised estimate, 1942-43.	Budget estimate, 1943-44.
Repayment of loans from the Central Government—				
(1) Consolidated debt ..	18,98	19,85	3,68,21	17,36
(2) Bombay Municipality ..	49,04	50,70	50,70	53,44
Total—*Charged* ..	*68,02*	*70,55*	*4,18,91*	*70,80*

295. (1) *Vide* paragraph 97 under "23, Appropriation for Reduction or Avoidance of Debt". The repayment to Government of India of the consolidated debt is made through this head. The amount of 3,68,21 in the revised estimate consists of (*i*) 3,50,00 repaid to the Government of India during the current year mainly from the proceeds of the 3 per cent. Bombay Government Loan, 1955, and (*ii*) 18,21 payable to the Government of India during the current year after taking into account the advance repayment of the consolidated debt from the proceeds of the 3 per cent. Bombay Government Loan, 1955.

296. (2) *Vide* paragraph 327 under "Loans and Advances by Provincial Government" which explains the different classes of loans borrowed by the Bombay Municipality from the Government of India. The Government of Bombay has accepted responsibility for the repayment of these loans and hence the credit on account of the repayments made by the Municipality in respect of these loans appears under the head "Loans and Advances by Provincial Government" and the repayments are passed on to the Government of India under the head "Loans from the Central Government". The repayment in respect of the three long-dated loans is included in (1) above and the repayment in respect of the other short-dated loans is shown under (2).

UNFUNDED DEBT.

Special Loans.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Receipt	....	....	....	....
Payment	63	29	1,03	....

Pages 52 and 545, Civil Budget Estimates.

297. Government accepted the offer of Rs. 9 lakhs and Rs. 6 lakhs respectively from the Trustees of Sheth Mansukhlal Chhaganlal and Sheth Mungala-Goenka Trusts on certain conditions for establishment of the Anand Institute, one of these being that Government should pay to the governing body of the institute interest at the rate of 3½ per cent. on the donations after deducting therefrom the actual expenditure on buildings and equipment of the Institute. The trustees accordingly paid Rs. 13·50 lakhs out of which a sum of Rs. 12·00 lakhs was invested in 1939–40 in long-dated securities in order to reimburse to Government the amount payable to the governing body as interest. The balance namely 1,50 was received in 1940–41. Out of the donations, the amount estimated to be advanced to the Institute in the current year for expenditure on buildings and equipment is 1,03. It is expected that nothing will have to be advanced to the Institute during 1943–44.

UNFUNDED DEBT.

State Provident Funds.

Receipts.

Page 52, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
General Provident Fund	57,56	56,75	58,00	58,00
I. C. S. Provident Fund	3,52	3,00	3,60	3,60
I. C. S. (Non-European Members) Provident Fund	41	25	40	40
Contributory Provident Fund ..	89	1,00	1,00	1,00
Other Miscellaneous Provident Funds	....	....	....	....
	62,38	61,00	63,00	63,00

Disbursements.

Page 545, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
General Provident Fund	39,25	36,45	42,00	41,00
I. C. S. Provident Fund	2,10	3,00	2,35	2,35
I. C. S. (Non-European Members) Provident Fund	5	5	5	5
Contributory Provident Fund ..	1,55	1,50	1,60	1,60
Other Miscellaneous Provident Funds	....	....	....	....
	42,95	41,00	46,00	45,00

298. These are provident funds subscribed to by Government servants. In the contributory funds, the subscribers' deposits are supplemented by contributions from provincial revenues in lieu of pension. The amount at a subscriber's credit is paid to him on the termination of his service. During service, temporary withdrawals from the subscriber's own accumulations are allowed in certain circumstances.

299. The estimates on the receipt side represent contributions of the subscribers to the Provident Funds, repayments with interest of advances given to them from the funds and interest on the balances in the funds paid by Government for which provision is made under "22—Interest on Debt and other Obligations."

300. On the disbursement side provision is made for advances from and withdrawals of the balances in the Provident Funds.

DEPOSITS NOT BEARING INTEREST.

FAMINE RELIEF FUND.

Receipts.

Page 53, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
A—Famine Relief Fund—				
(*a*) Transfers from the revenue account	2,43	....	....	....
(*b*) Interest receipts	2,14	2,16	2,23	2,28
(*c*) Recoveries of famine expenditure	5	9	7	6
Total ..	4,62	2,25	2,30	2,34

Disbursements.

Page 545, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
A—Famine Relief Fund—				
(*a*) Transfer to the revenue account	1,52	2,25	2,30	2,34
B—Investment Account—				
(*b*) Purchase of securities ..	....	71	3,72	....
Total ..	1,52	2,96	6,02	2,34

301. According to the Bombay Famine Relief Fund Act, 1936, the Famine Relief Fund is to be maintained at 63 lakhs on the 31st March of each financial year. The Fund comprises—

(*i*) securities of the Government of India ; and

(*ii*) cash, which in turn comprises—

(*a*) interest which accrues from time to time on the invested securities ;

(*b*) recoveries of famine expenditure ; and

(*c*) contribution from general revenues under section 7 (*2*) of the Act in order to make up any deficiency by which items (*i*) and (*ii*) (*a*) and (*b*) may fall short of 63 lakhs.

The Fund can be expended only upon—

(1) the relief of serious famine in the Province ; and

(2) the relief of distress caused by serious drought, flood or other natural calamities in the Province.

Provided that when the Fund exceeds the minimum of Rs. 63 lakhs, the local Government may utilise the excess to meet expenditure on protective irrigation works and other works for the prevention of famine in the Province, or for the grant of loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, or for relief purposes or in the repayment of advances made by the Government of India or to meet irrecoverable balances of loans granted under the said Acts.

302. Interest receipts and recoveries of famine expenditure in the current year are estimated at 2,23 and 7 respectively. The amount available for transfer to the revenue account in 1942–43 is therefore 2,30. In 1943–44, the amount to be so transferred to the revenue account is 2,34.

DEPOSITS NOT BEARING INTEREST.

Appropriation for Reduction or Avoidance of Debt.

Receipts.

Page 53, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Appropriation for Reduction or Avoidance of Debt	6,36	6,70	4,98	28,90

303. A credit on account of the net amount provided under "23, Appropriation for Reduction or Avoidance of Debt" in the revenue section for the repayment of the Consolidated Debt, is given under this head. The reduction in the current year's revised estimates is due to the advance repayment of 3½ crores during the current year towards the Consolidated debt. The increase in the next year's budget is due to the credit of (19,65) Sinking Fund and (5,31) Depreciation Fund set apart for the 3 per cent. Bombay Government Loan, 1955 by charge to "23, Appropriation for Reduction or Avoidance of Debt."

Sinking Fund Investment Account.

Disbursements.

Page 545, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Sinking Fund Investment Account ..	....	....	....	24,96

304. In cases where the amount at credit of the Sinking Funds are invested, the amount expended on the purchase of securities should be debited to this head, which will be credited to the same extent—when the securities are sold, any profit or loss arising out of the investment being transferred to the head "Appropriation for Reduction or Advoidance of Debt; Sinking Funds". The estimate of 24,96 consists of 19,65 on account of the Sinking Fund and 5,31 on account of Depreciation Fund in respect of the 3 per cent. Bombay Government Loan, 1955.

DEPOSITS NOT BEARING INTEREST.

PROVINCIAL ROAD FUND.

Receipts.

Page 53, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Provincial Road Fund—				
Other Account	12,09	3,32	8,15	6,76
Total ..	12,09	3,32	8,15	6,76

Disbursements.

Page 546, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Other Account—				
(*i*) (*a*) Modernising the Bombay-Poona Road	11,04	2,59	9,53	1,42
(*b*) Modernising the Bombay-Nasik Road		3,04		1,81
(*c*) Other Roads		67		1,10
Establishment		1,51		1,04
Tools and Plant		19		13
(*ii*) Grants-in-aid to District Local Boards for improvement of roads	....	....	....	....
(*iii*) Approach road to villages ..	2,34	3,50	3,50	1,00
(*iv*) Grant-in-aid for traffic amenities in Bombay City ..	16	....	....	....
Total—*Charged* ..	*13,54*	*11,50*	*13,03*	*6,50*

305. Under section 9 (*3*) of the Bombay Motor Vehicles Tax Act, 1935, as amended by the Bombay Charged Expenditure Act, 1939, if the net proceeds of the tax in any year exceeds the sum of Rs. 26,57,000 the excess amount shall be entered in a separate account and shall be expended in such manner as the local Government may determine solely on the construction, improvement and maintenance of new and existing roads including roads vesting in, belonging to or

managed by, any local authority. The expenditure from the Provincial Road Fund is to be treated as charged. The head "Provincial Road Fund" has been opened to record the amounts transferred to the Fund and the expenditure incurred therefrom.

Receipts.

306. The sums on receipt side show the surplus realised in 1941-42 and the estimated surpluses for the years 1942-43 and 1943-44 together with the amounts credited to this head on account of refunds of grants, popular contributions, etc. The surplus balance is to be utilised in the manner shown on the disbursement side against the minor head "Other Account" of the head.

Disbursements.

307. The expenditure from the fund under this head in the current year is incurred mainly on modernising the Bombay-Poona and Bombay-Nasik Roads and on Approach Roads to villages. Next year provision has been made for speeding up the modernising of the Bombay-Poona and Bombay-Nasik Roads after setting apart 1,00 for approach roads to villages.

DEPOSITS NOT BEARING INTEREST.

SPECIAL DEVELOPMENT FUND.

Pages 53 and 546, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Receipts	1,27,29	20,00	20,00	....
Disbursement	40,07	60,44	48,34	68,06

308. A fund called the "Special Development Fund" was created at the end of 1938–39 by the transfer of 50 lakhs from the accumulated revenue surplus of past years to this new major head. This fund is intended to be utilised for schemes including experimental schemes, of a beneficient or "nation building" character, e.g. development schemes of agriculture, education or public health. It has also been laid down that expenditure from this Fund should either be non-recurrent or spread over a limited period not extending beyond five years. The main object in creating the Fund is to ensure that it will remain available only for specified purposes and that unutilised grants lapse not to the general revenues but to the Fund itself. In order to ensure this the following accounting procedure has been decided upon. Expenditure on different development activities will be recorded in the revenue section under the major heads concerned and corresponding credit will be given at the same time under the corresponding receipt heads with a *per contra* debit to the fund in the deposit section. A sum of Rs. 20 lakhs will be transferred to the Fund in the current year. Nothing is proposed to be transferred to the Fund in 1943-44. A *pro forma* account of the various schemes financed from the Special Development Fund since its inception has been given in Appendix on pages 161–175 *post*.

DEPOSITS NOT BEARING INTEREST.

POST-WAR RECONSTRUCTION FUND.

Page 53, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Receipt	....	22,40	22,40	60,53

309. For explanation see remarks under the head "64-A, Transfer to the Revenue Reserve (Post-War Reconstruction) Fund" (*vide* paragraph 271).

DEPOSITS NOT BEARING INTEREST.

Depreciation Reserve Fund—Government Presses.

Pages 53 and 546, Civil Budget Estimate.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Receipts	31	30	31	31
Disbursements	55	97	36	97

310. The object of this Fund is to provide a reserve sufficient to meet, as required, the cost of the renewal and replacement of plant, machinery and furniture in the Government Central Press and the Yeravda Prison Press. The receipt consists of—

(*a*) the amount set apart for depreciation, calculated on the value of the plant, machinery and furniture in use in the press concerned,

(*b*) the book value of plant, machinery and furniture disposed of during the year.

The " Disbursements " represent withdrawals made for the purposes of expenditure. The expenditure is booked in the revenue section under " 56-Stationery and Printing " with a corresponding " deduct " entry.

311. The balance in the depreciation fund for Government Presses was 1,43 at the end of 1940–41 and it is estimated at 48 at the end of the next year as follows :—

—	Accounts, 1941–42.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Opening balance	1,43	1,19	1,14
Receipts	31	31	31
Total ..	1,74	1,50	1,45
Disbursements	55	36	97
Closing balance	1,19	1,14	48

DEPOSITS NOT BEARING INTEREST.

Deposits of Depreciation Reserve of Commercial Concerns.

Receipts.

Page 53, Civil Budget Estimate.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
(*i*) Depreciation Reserves of Nasik Distillery	20	20	20	20
Total ..	20	20	20	20

Disbursements.

Page 546, Civil Budget Estimate.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
A—Depreciation Reserves of Nasik Distillery—renewals and replacements	8	11	11	10
Total ..	8	11	11	10

312. The sum of 20 set aside annually for depreciation is credited on the receipt side under Debt Head by debit to " 8-Provincial Excise ". The amount required for renewals and replacements is met from the Depreciation Reserve and it is provided under Debt Head by corresponding credit under " 8-Provincial Excise."

313. The position of the Nasik Distillery Depreciation Reserve Fund and Mahura Flowers Fire Insurance Reserve is shown below :—

—	Accounts, 1941–42.		Revised Estimate, 1942–43.		Budget Estimate, 1943–44.	
	Cash.	Investment.	Cash.	Investment.	Cash.	Investment.
Opening balance	54	17,86	66	17,86	75	17,86
Receipts	20	..	20	..	20	..
Total ..	74	17,86	86	17,86	95	17,86
Disbursements	8	..	11	..	10	..
Closing balance	66	17,86	75	17,86	85	17,86

DEPOSITS NOT BEARING INTEREST.

Deposits of Local Funds.

Receipts.

Page 53, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
District Funds	1,89,14	1,75,00	1,84,00	1,86,50
Other Funds—				
Municipal Funds	34,80	33,27	33,52	34,00
Port and Marine Funds ..	1,54	1,50	1,25	1,50
Education Funds	1,21,40	1,18,00	1,18,00	1,19,40
Medical and Charitable Funds ..	3	3	3	3
Village Panchayat Funds ..	2,39	2,00	2,00	2,32
Other Miscellaneous Funds ..	26	20	20	25
Total ..	3,49,56	3,30,00	3,39,00	3,44,00

Disbursements.

Page 546, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
District Funds	1,84,36	1,75,00	1,89,00	1,86,50
Other Funds—				
Municipal Funds	35,26	33,27	33,00	34,00
Port and Marine Funds ..	1,56	1,50	1,45	1,50
Education Funds	1,18,52	1,18,00	1,18,00	1,19,40
Medical and Charitable Funds ..	3	3	3	3
Village Panchayat Funds ..	1,88	2,00	2,32	2,32
Other Miscellaneous Funds ..	24	20	20	25
Total ..	3,41,85	3,30,00	3,44,00	3,44,00

314. The estimates represent expected deposits and withdrawals in the account of District Boards, Local Funds and Municipalities banking with Government.

DEPOSITS NOT BEARING INTEREST.

Departmental and Judicial Deposits—Civil Deposits.

Receipts.

Page 54, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Revenue Deposits	44,33	35,00	42,00	44,00
Civil Courts Deposits	98,22	86,00	1,00,00	98,00
Criminal Courts Deposits.. ..	8,81	9,00	9,00	9,00
Personal Deposits	7,05,06	3,40,00	9,00,00	8,56,00
Forest Deposits	4,22	4,00	6,00	4,00
Public Works Deposits	9,43	10,50	11,00	9,50
Trust Interest Deposits	8,34	9,00	21,20	8,50
Deposits for work done for Indian States, public bodies or private individuals	15,29	16,00	10,00	15,40
Unclaimed Deposits in the Contributory and General Provident Funds..	10	15	10	10
Deposits of fees received by Government servants for work done for private bodies	50	35	70	50
Deposits for Weights and Measures under the Bombay Weights and Measures Act	....	....	....	....
Total ..	8,94,30	5,10,00	11,00,00	10,45,00

Disbursements.

Page 547, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Revenue Deposits	46,43	35,00	42,00	44,00
Civil Courts Deposits	97,18	86,00	1,00,00	98,00
Criminal Courts Deposits.. ..	8,36	9,00	9,00	9,00
Personal Deposits	4,95,98	3,40,00	11,01,00	8,56,00
Forest Deposits	3,38	4,00	6,00	4,00
Public Works Deposits	9,92	10,50	11,00	9,50
Trust Interest Funds	8,84	9,00	21,20	8,50

Disbursements—contd.

Page 547, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Deposits for work done for Indian States, public bodies or private individuals	13,44	16,00	10,00	15,40
Unclaimed deposits in the General Provident Fund	11	15	10	10
Deposits of fees received by Government servants for work done for private bodies	49	35	70	50
Deposits for Weights and Measures under the Bombay Weights and Measures Act, 1932	....	....	....	....
Total ..	6,84,13	5,10,00	13,01,00	10,45,00

315. The transactions brought to account under this head relate to deposits received from the public in the course of Government business, such as deposits made in Revenue Courts in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work done by Government for public bodies, etc. The increase in the revised estimates of the current year and the budget estimate of the next year is mainly on account of the large amount advanced to the personal ledger account of the General Civil Supply Scheme.

DEPOSITS NOT BEARING INTEREST.

Departmental and Judicial Deposits—Other Accounts.

Receipts.

Pages 54-55, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimated 1942–43.	Budget estimate, 1943–44.
(1) Subventions from the Central Road Fund	39,10	44,16	54,04	49,15
(2) (*a*) Deposit account of grants for economic development and improvement of rural areas ..	1,97	75	66	24
(*b*) Deposit account of grants for the scheme of co-operative training and education ..	60	41	40	16
(*c*) Deposit account of grants from the Central Government for development of the cottage and small scale woollen industries	17	....	17	16
(3) Deposit account of grants made by the Indian Central Cotton Committee	1,55	1,40	1,60	1,60
(4) Deposit account of grants made by the Imperial Council of Agricultural Research	1,31	1,28	1,08	1,04
(5) Deposit account of grants from the Central Government for the development of handloom industries	42	....	42	42
(6) Deposit account of grants from Sugar Excise Duty	41	28	57	56
(7) Deposit account of grants for the relief of groundnut cultivators ..	....	....	10	....
Total ..	45,53	48,28	59,04	53,33

Disbursements.

Pages547-548, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
(1) Subvention from the Central Road Fund	38,93	44,16	58,68	49,15
(2) (*a*) Deposit account of grants for economic development and improvement of rural areas..	1,89	75	75	24
(*b*) Deposit account of grants for the scheme of co-operative training and education ..	59	41	41	16

Disbursements—contd.

Pages 547-548, Civil Budget Estimates.

	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
(c) Deposit account of grants from the Central Government for development of cottage and small scale woollen industries	30	....	19	16
(3) Deposit account of grants made by the Indian Central Cotton Committee	1,61	1,40	1,67	1,60
(4) Deposit account of grants made by the Imperial Council of Agricultural Research	1,42	1,28	1,19	1,04
(5) Deposit account of grants from the Central Government for the development of handloom industries	50	....	63	42
(6) Deposit account of grants from Sugar Excise Duty	45	28	60	56
(7) Deposit account of grants for relief of groundnut cultivators ..	....	....	1	....
Total ..	45,69	48,28	64,13	53,33

316. The annual petrol tax receipts allocated to Provincial Governments are held by the Government of India until they are actually required by Provincial Governments for expenditure. Thus the Provincial Governments can ask for the allotment from the Government of India only after utilizing the unspent balance at the end of the previous year. The amount received from the Government of India is credited on the receipt side under Debt Head and the expenditure is shown on the disbursement side. The actual expenditure is however recorded in the first instance under "50, C. W." which is counterbalanced by corresponding receipt under "XXXIX—C. W." The amount estimated to be received in 1942–43 is 54,04 while the expenditure expected to be incurred is 58,68. The expenditure on petrol-tax works in 1943–44 has been estimated at 49,15 and the same estimate has been adopted on the receipt side.

(*a*) In the year 1935–36, the Government of India sanctioned an allotment of Rs. 7 lakhs for expenditure on schemes for the economic development and improvement of rural areas in the Bombay Presidency including Sind of which the Bombay share was 5,62 and it was utilized fully on various schemes approved by the Bombay Legislative Council. A further allotment of Rs. 5 lakhs was promised by the Government of India in 1936–37 and an amount of 24 is expected to remain unutilised from this allotment at the end of the current year. With effect from 1941–42 the expenditure on improvements of rural areas is being debited to the head "25, General Administration" in the first instance. An equal amount is debited to the deposit head with a corresponding credit under "XLVI—Miscellaneous".

(*b*) The Government of India has also sanctioned a grant of 1,74 for co-operative training and education on the understanding that after it is utilised in full, the local Government will endeavour to carry on the work of training from its own revenues. The grant is being paid as and when required. The procedure

for the accounting of expenditure from the grant is exactly similar to that followed in the case of subventions from the Central Road Fund. The unutilised cash balance at the end of 31st March 1942 was 1. The expenditure expected to be incurred in the current year is 41 and hence an amount of 40 will be received from the Government of India in 1942–43. The expenditure provided in next year's estimate is 16 and an equal amount will be received from the Government of India in 1943–44.

(*c*) The Government of India originally agreed to make a grant for five years with effect from 1936–37 for the scheme for Cottage and Small Scale Woollen Industries. The period expired at the end of 1940–41 but the Government of India have been sanctioning the continuance of the scheme from year to year for the last two years. The accounts procedure is the same as that given in paragraph 318.

The following table compares the balances available at the beginning of the current year, and the receipts and payments anticipated in the current and next years :—

—	Balance at the beginning of 1942–43.	Receipts during 1942–43 (Revised).	Disbursements during 1942–43 (Revised).	Balance at the end of 1942–43.	Receipts during 1943–44.	Disbursements, during 1943–44.	Balance at the end of 1943–44.
(*a*) Deposit account of grant from the Central Government for economic development and improvement or rural areas ..	9	66	75	..	24	24	..
(*b*) Deposit account of grants for the scheme of co-operative training and education.	1	40	41	..	16	16	..
(*c*) Deposit account of grants from the Central Government for development of cottage and small scale woollen industries ..	2	17	19	..	16	16	..
Total ..	12	1,23	1,35	..	56	56	..

317. With effect from 1937–38 the transactions relating to the grants of the Indian Central Cotton Committee appear both on the receipt and disbursement sides of the Provincial Accounts.

318. The accounting procedure for subsidies from the Imperial Council of Agricultural Research and Sugar Excise Fund is similar to that followed in the case of subventions from the Central Road Fund.

ADVANCES NOT BEARING INTEREST.

ADVANCES REPAYABLE.

Receipts.

Page 56, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Civil Advances—				
Advances for the purchase of passages	1	....	....	....
Objection book advances ..	5,03	6,00	9,63	7,00
Medical supplies for Military Department	....	2	2	2
Forest advances	16,23	13,68	20,00	16,68
Advances to the Students and other Indians in the United Kingdom..	4	....	5	....
Other advances	26	30	30	30
Total ..	21,57	20,00	30,00	24,00

Disbursements.

Page 548, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Civil Advances—				
Advances for the purchase of passages—Voted	....	....	....	....
Objection book advances—Voted ..	5,47	6,00	9,63	7,00
Medical supplies for Military Department	....	2	2	2
Forest advances	16,23	13,68	20,00	16,68
Advances to the Students and other Indians in the United Kingdom..	5	....	5	....
Other advances (includes advances to the Supply Department for financing the General Civil Supply Scheme, advances to the Director of Industries to the purchase of raw materials for the manufacture of war supplies etc.) —Voted	26	30	3,51,30	30
Total ..	22,01	20,00	3,81,00	24,00
Total—Voted ..	5,73	6,30	3,60,93	7,30

319. The dominant figures are those against "Objection Book Advances", "Forest Advances", and "Other advances". Advances of pay and travelling allowance made to Government servants under orders of transfer, etc., and the recovery of such advances constitute the main transactions booked under "Objection Book Advances". Advances made to officers of the Forest Department to meet incidental expenses and the recovery of such advances are shown under "Forest Advances". The increase in the revised estimates for the current year on disbursement side is mainly on account of the large amount advanced to the personal ledger account of the General Civil Supply Scheme being debited to this head.

ADVANCES NOT BEARING INTEREST.

PERMANENT ADVANCES.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Receipts	3	4	32	6
Disbursements	39	4	12	6

Pages 56 and 548, Civil Budget Estimates.

320. A permanent advance is an advance granted to Government servants who have to meet certain classes of expenditure before they can place themselves in funds by drawing bills. The estimate on the disbursement side is on account of such advances. The estimate on the receipt side is on account of reimbursement by officers of permanent advances not required by them. These estimates have been framed on the basis of past and current actuals.

ACCOUNTS WITH THE GOVERNMENT OF BURMA.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Receipts	6	10	30	20
Disbursements	6	10	30	20

Pages 56 and 548, Civil Budget Estimates.

321. This head records transactions of the Government of Burma through the books of the Government of Bombay. The receipts and payments cancel each other.

ACCOUNTS WITH THE RESERVE BANK.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Receipts	47	30	39	40
Disbursements	39	30	40	40

Pages 56 and 548, Civil Budget Estimates.

322. Transactions on account of the Reserve Bank occurring at treasuries or sub-treasuries within the jurisdiction of this Government are carried by Government until they are cleared by the Accountant General with the Bank. If the net total of the monthly statement sent by the Accountant General is a credit, arrangement is made to disburse the amount to the Bank and if the net total is a debit, the amount is recovered from the Bank for credit to this head. With effect from revised estimates for 1940–41, the transactions relating to payment of interest on security deposits which were accounted for under this head, are being recorded under the remittance head "Reserve Bank of India Remittances".

SUSPENSE ACCOUNTS.

Receipts.

Page 56, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Suspense Account	11,49	36,00	20,00	38,00
Local Public Works Expenditure ..	16	....	5	....
Central Accounts Office—Reserve Bank Suspense	58	....	....	....
Cash Balance Investment Account ..	14,40,05	17,02,00	18,49,00	17,13,00
Departmental Adjusting Account ..	....	....	....	....
Recoveries of service payments ..	11,66	12,00	14,95	14,00
Total ..	14,63,94	17,50,00	18,84,00	17,65,00

Disbursements.

Page 549, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Suspense Account	11,76	36,00	20,00	38,00
Local Public Works Expenditure ..	3	....	5	....
Central Accounts Office—				
Reserve Bank Suspense ..	58	....	....	....
Cash Balance Investment Account.	16,76,25	16,83,40	15,57,00	17,04,00
Departmental Adjusting Account ..	....	....	....	....
Recoveries of service payments ..	11,66	12,00	14,95	14,00
Total ..	17,00,28	17,31,40	15,92,00	17,56,00

323. The heads "Suspense Account" and "Local Public Expenditure" record expenditure on purchase of stores, road materials, etc., and they are cleared by credit when the stores, etc., are issued to departments by debit to the proper head.

Under the head "Central Accounts Office—Reserve Bank Suspense" are recorded the transactions relating to Reserve Bank suspense which shows credit and debits on behalf of the Government of India, other Provincial Governments Indian Stores Department and Charges in England. It has been decided by the Auditor General that with effect from 1941–42 the system of showing the credit by "minus debit" instead of plus credit should be followed by all Provincial Governments. The effect of this decision is that no figures will appear either as receipts or payments against this head at the close of the year and consequently no provision is required in the budget.

The head " Cash Balance Investment Account " records the transactions of the Provincial Government by way of investment of its cash balances in short term loans, e.g., the Treasury Bills of the Government of India, or of other Provincial Governments. The interest derived from such investment is credited as receipts under " XX-Interest—Interest realised on investments of Provincial balances ". All that appears under this head on the disbursement side is the total of the amounts invested for short periods from time to time during the course of the year and on receipt side the total amounts realised during the course of the year. The difference between the two figures represents the difference between the amounts that remain invested at the beginning and the end of the year. Thus at the beginning of the year 1942–43 there was an invested amount of 583½ lakhs while it is expected that at the end of 1942–43 and 1943-44 amounts of 291½ and 282½ lakhs respectively will remain invested.

The head " Departmental Adjusting Account " is intended for the provisional adjustment of departmental receipts and payments and inter-departmental transfers.

The head " Recoveries of service payments " records recoveries made in the course of audit before they are finally brought to account.

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MISCELLANEOUS SECURITY PURCHASE ACCOUNT.

Page 549, Civil Budget Estimate.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Receipts	....	....	....	....
Disbursements	74,93	....	28	....

324. This head records the credits for sale and debits for purchase of Government securities on account of Government itself. The current year's revised estimate of 28 is on account of the transfer of securities held by High Court to the Government Account. A sum of 28, equivalent to the sale-proceeds of the securities was credited to "LI-Extraordinary Receipts" and a corresponding debit was given to this head. No investment in long-dated securities is at present contemplated in 1943–44.

CHEQUES AND BILLS.

Receipts.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Preaudit Cheques	2,83,76	2,62,00	3,55,00	3,30,00
Departmental Cheques	73,45	68,00	90,00	80,00
Total ..	3,57,21	3,30,00	4,45,00	4,10,00

Page 56, Civil Budget Estimates.

Disbursements.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Preaudit Cheques	2,80,36	2,62,00	3,55,00	3,30,00
Departmental Cheques	73,54	68,00	90,00	80,00
Total ..	3,53,90	3,30,00	4,45,00	4,10,00

Page 549, Civil Budget Estimates.

325. The Disbursements side of this account contains debits of the following transactions—

(1) Cheques issued in payment of bills at the preaudit counter of the Accountant General's Office.

(2) Departmental cheques in the case of any department that renders account to the civil department by drawing money on cheques.

When these transactions are passed on to the service or other heads concerned, this head is cleared by a credit on the receipt side. The estimates, both on the receipt and disbursement sides, are framed on the basis of past and current actuals.

DEPARTMENTAL AND SIMILAR ACCOUNTS.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
Receipts	1,23	1,30	1,20	1,20
Disbursements	1,21	1,30	1,20	1,20

Pages 57 and 549, Civil Budget Estimates.

326. This head receives debit for the monthly cash balances held by departmental officers in the Forest, Excise and Public Works Departments outside the generally available cash balances. Credit is taken under this head when the cash balances are cleared in the accounts of subsequent months. The estimates, both on the receipt and disbursement sides, are framed on the basis of past and current actuals.

MO-III Bk H 1506—20a

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

(1) Repayment of Loans given to Presidency Corporations.

Receipts.

Page 57, Civil Budget Estimates.

	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
(*a*) Repayment by the Bombay Municipality of the loans given to it for improvement purposes and included in the consolidated debt ..	4,75	4,91	4,91	5,07
(*b*) Repayment by the Bombay Municipality of other loans ..	49,76	51,45	51,45	54,23
	54,51	56,36	56,36	59,30

327. The loans advanced to the Bombay Municipality have been divided for purposes of repayment into four classes, viz., (*i*) for improvement purposes, granted to the late Improvement Trust, (*ii*) for general purposes, (*iii*) for development purposes and (*iv*) for the construction of the Vehar Lake and Water Works. The outstanding on 31st March 1937 of loans advanced in 1931–32, 1932–33 and 1935–36 under (*i*) have been included in the consolidated debt referred to in paragraph 90 under "22, Interest on debt and other obligations" and are being repaid by the Bombay Municipality in equated half-yearly instalments in 44 years from 1937–38. The other loans under (*i*) are being paid by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts. The Municipality is repaying (*ii*) by annual equated instalments of principal and interest spread over 30 years. The loans under (*iii*) for development purposes were taken by the Municipality in 1923–24 and 1924–25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it. The balance of the 1923–24 loans outstanding at the beginning of 1934–35 is being repaid by equated instalments of principal and interest spread over a total period of 30 years, the last instalment being payable on 31st March 1954. The balance of the 1924–25 loans is being repaid by equated instalments of principal and interest spread over 30 years from 1929–30. The loan of 82,67 advanced in 1935–36 to liquidate the portion of the Bombay Development Loan outstanding with the Bombay Municipality is being repaid by equated instalments of principal and interest spread over 15 years. The loan under (*iv*) was given by the Central Government, but the amount of 13,30 outstanding on 31st March 1937 has been transferred to this Government on that date. The loan is repayable including interest in monthly instalments of 9 for a period of sixty years beginning from 1893.

(2) Loans to Government Servants.

Advances and Recoveries.

Page 549, Civil Budget Estimates.

	Accounts, 1941–42.		Budget estimate, 1942–43.		Revised estimate, 1942–43.		Budget estimate, 1943–44.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.
Loans to Government servants ..	59	91	94*	87	83*	73	82*	70

*Voted.

(3) Advances to Cultivators, Local Bodies and others.

Advances and Recoveries.

Pages 57 and 549, Civil Budget Estimates.

	Accounts, 1941–42.		Budget estimate, 1942–43.		Revised estimate, 1942–43.		Budget estimate, 1943–44.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries
(1) Loans to Municipalities, district and other local fund committees for public works	....	1,58	3,58	1,27	..	1,32	4,27	1,30
(2) Loans to landholders and other notabilities ..	....	12	....	25	..	13	..	13
(3) Loans to cultivators	6,61	8,81	6,12	8,67	19,21	8,98	7,18	10,21
(4) Loans through Co-operative Societies Banks ..	....	....	3,00	5,09	50	1,09	..	6
(5) Loans for the purposes of the Co-operative Societies Act ..	53	4	17	12	17	5	4	2
(6) Loans to Co-operative multi-purpose Societies	....	....	50	..	50	..	50	1
(7) Loans to non-agriculturists in flood affected areas.	39	28	..	10	..	8	..	6
(8) Loans to Co-operative Housing Societies ..	....	1,67	..	60	..	3,76	..	40
(9) Loans to Co-operative Housing Societies in flood affected areas ..	....	....	..	3	..	3	..	4
(10) Loans under the State-aided Building Scheme ..	15	2,82	45	2,21	41	2,21	31	1,96
(11) Loans to small industries (including loans for Producer Gas Plant) ..	41	37	3,28	17	2,37	34	5,15	29
(12) Loans for establishment of grain depots ..	81	16	1,00	9	2,94	10	1,50	30
(13) Loans to subsidised medical practitioners ..	....	....	25	...	25	..	10	..
(14) Other Miscellaneous Loans ..	13	21	11	4	8	9	2	1
Total ..	9,03	16,06	18,46*	18,64	26,43*	18,18	19,07	14,79

*Voted.

328. (1) *Loans to Municipalities, District and other Local Fund Committees for public works.*—The provision of 4,27 in the next year's budget estimate for advances is on account of loans to (*i*) the Kalyan Municipality in connection with the extension of the Ambernath Water Supply Scheme (3,58) and (*ii*) the Pandharpur Municipality for drainage scheme (69).

329. (3) *Loans to Cultivators.*—The increase of 13,09 in the current year s revised estimate under advances is due mainly to increase demands for tagai advances on account of scarcity conditions prevailing in Bijapur and certain other districts.

330. (8) *Loans to Co-operative Housing Societies—Recoveries.*—The increase of 3,16 under recoveries in the current year's revised estimate over the budget estimate is due to larger refunds made by Co-operative Housing Societies.

331. (11) *Loans to Small Industries.*—The current year's revised estimate and the next year's budget estimate for advances under this item include a provision for loans to motor vehicle owners for the purpose of producer gas plants.

332. (12) *Loans for the establishment of grain depôts and cheap grain shops.*—The increase of 1,94 in the current year's revised estimate for advances under this item is due to grant of more loans for the establishment of grain depôts and for opening of fair price grain shops.

REMITTANCES.

Receipts.

Page 57, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
(*a*) Other local remittances—Cash remittances and adjustments between officers rendering account to the same Accountant-General	17,03,51	14,88,00	21,44,00	19,76,00
(*b*) Remittances by Bills ..	....	....	....	....
(*c*) Adjusting account between Central and Provincial Governments ..	95,12	91,00	1,10,00	1,03,00
(*d*) Adjusting accounts with Railways.	18,00	17,00	18,00	18,00
(*e*) Inter-Provincial suspense account.	1,03	5,00	2,50	2,50
(*f*) Reserve Bank of India Remittances	5,16,71	4,32,00	6,33,00	5,77,00
Total ..	23,34,37	20,33,00	29,07,50	26,76,50

Disbursements.

Page 549, Civil Budget Estimates.

—	Accounts, 1941–42.	Budget estimate, 1942–43.	Revised estimate, 1942–43.	Budget estimate, 1943–44.
(*a*) Other local remittances—Cash remittances and adjustments between officers rendering accounts to the same Accountant General ..	16,96,85	14,88,00	21,51,00	19,76,00
(*b*) Remittances by Bills.. ..	....	....	....	....
(*c*) Adjusting account between Central and Provincial Governments	94,59	91,00	1,11,00	1,03,00
(*d*) Adjusting accounts with Railways.	16,38	17,00	18,00	18,00
(*e*) Inter-Provincial Suspense Account	2,45	5,00	2,25	2,50
(*f*) Reserve Bank of India Remittances	5,19,04	4,32,00	6,32,00	5,77,00
Total ..	23,29,31	20,33,00	29,14,25	26,76,50

333. This head appears in the provincial accounts both on the receipt and disbursement sides and the estimates are framed on the basis of current actuals.

Item (*a*) records transactions relating to cash remittances between treasuries, excise remittances, forest remittances, Public Work remittances, transfers between Public Work officers and miscellaneous remittances.

Under item (*b*) transactions relating to supply bills—Local and foreign, re-remittance transfer receipts were recorded. With effect from 1941–42, these transactions are being recorded under the new head "Reserve Bank of India Remittances" : *vide* item (*f*) above.

Items (*c*) and (*e*) record remittance transactions on behalf of Central and other Provincial Governments.

Item (*d*) has been opened with a view to record the transactions of the Railway Department separately from other transactions of the Central Government. Prior to 1st April 1939 these transactions were adjusted under the head "Adjusting account between Central and Provincial Governments".

APPENDIX.

Pro forma Account of the Special Development Fund.

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
1938-39— Accounts			Expenditure ..	*Nil.*
	Amount transferred from revenue.	50,00,000	Closing Balance ..	50,00,000
	Total ..	50,00,000	Total ..	50,00,000
			18, Other Revenue Expenditure.	
1939-40— Accounts	Opening Balance ..	50,00,000	1. Minor Irrigation Works ..	5,70,057
	Add—Amount transferred from revenue.	25,00,000	*37, Education.*	
			2. Grants for Primary School Buildings..	4,84,700
			39, Public Health.	
			3. Village Water Supply ..	5,09,725
			Total, Expenditure ..	15,64,542
			Closing Balance ..	59,35,458
	Total ..	75,00,000	Total ..	75,00,000
			18, Other Revenue Expenditure.	
1940-41— Accounts	Opening Balance ..	59,35,458	1. Minor Irrigation Works ..	6,37,813
	Add—Amount transferred from revenue.	1,00,00,000	*37, Education.*	
			2. Grants for Primary School Buildings..	3,02,508
			3. Adult Education Scheme ..	51,320
				3,53,828
			38, Medical.	
			4. Touring medico-*cum*-propaganda Units ..	5,624
			39, Public Health.	
			5. Village Water Supply ..	3,24,567

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
			40, Agriculture.	
1940-41— Accounts—*contd.*			6. Rice Breeding Sub-Station, Vadgaon	7,588
			7. Tegur Cattle Breeding Farm ..	13,206
			8. Boring Operations	5,947
			9. Bunding Classes	4,920
			10. Demonstration of the method of control of Katra Cater-pillars in North Gujarat	447
			11. Glass Houses for research work on—	
			(*i*) Kath Disease in Cardamom at Sirsi.	4,174
			(*ii*) Wheat Rust Research work in connection with Wheat Breeding in Karnatak and Gujarat.	4,874
			12. Potato Research Scheme ..	4,978
			13. Grant to—	
			(*i*) All-India Cattle Show Society ..	2,000
			(*ii*) Poor Cattle Breeders ..	1,792
				49,926
			42, Co-operation.	
			14. Peripatetic Demonstration party for Hemp Manufacture.	1,257
			15. Peripatetic School for training in Boot laces, file strings, carpets, etc.	817
			16. Hand Weaving Institute, Poona ..	12,566
			17. Weaving Schools	7,891
			18. Additional temporary staff for the office of the Registrar, Co-operative Societies and Director of Rural Development.	2,771
			19. Silk Farm, Belgaum	8,978
			20. Sales Depot in Bombay for marketing of products of Cottage and Small Scale Woollen Industries.	11,788
			21. Cottage Industries Experimental Workshop, Poona.	25,653

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
			42, Co-operation—contd.	
1940-41—Accounts—*concld.*			22. Charges in connection with economic development and improvement of rural areas.	1,03,417
			23. Bunding Operations (design) ..	....
			24. Trained Village Workers (Rs. 63,849—Rs. 27,742 on account of write-back).	36,107
			25. Grants-in-aid to—	
			(*i*) Sisal Fibre Institute, Ahmednagar.	2,791
			(*ii*) All-India Village Industries Association.	20,310
			(*iii*) All-India Spinners' Association ..	9,352
				2,43,698
			50, Civil Works.	
			26. Building-Silk Farm, Belgaum ..	4,387
	Total ..		Total, Expenditure ..	16,19,843
			Closing Balance ..	1,43,15,615
		1,59,35,458	Total ..	1,59,35,458
			7, Land Revenue.	
1941-42—Accounts..	Opening Balance ..	1,43,15,615	1. Constructions and improvement of chavdis	56,334
	Add—Amount transferred from revenue section ..	1,27,29,000		
			18, Other Revenue Expenditure, etc.	
			2. Minor Irrigation Works	6,69,401
			25, General Administration.	
			3. Discretionary Grants to Collectors ..	36,426
			4. Grants to Collectors and to District Rural Development Boards for rural development purposes ..	67,482
				1,03,908

RECEIPT.			EXPENDITURE.	
Year.	—	Amount.	Description of item.	Amount.
		Rs.		Rs.
			37, Education.	
1941-42—Accounts—*contd.*			5. Grants for primary school buildings ..	2,35 000
				2,35,000
			38, Medical.	
			6. Touring medico *cum* propaganda parties in the partially excluded areas	9,478
			7. Hospital equipments	92,041
				1,01,519
			39, Public Health.	
			8. Village Water Supply	7,23,518
			9. Eradication of Malaria in Kanara District	251
			10. Experimental appointment of Health Officers and staff	5,125
			11. Research Scholarships	382
				7,29,276
			40, Agriculture.	
			12. Rice-breeding sub-station, Vadgaon ..	5,574
			13. Tegur cattle-breeding farm ..	8,009
			14. Boring operations	2,403
			15. Demonstration of the method of Control of katra caterpillar in North Gujarath	2,711
			16. Pulse Research Scheme	3,333
			17. Glass House for Research Work ..	896
			18. Grant to All-India Cattle Show Society	2,417
			19. Grant to poor cattle breeders	1,375
			20. Kankraj cattle breeding societies ..	645
			21. Potato Varietal Scheme	5,219
			22. Bunding and Dry Farming survey and development scheme	36,676

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.	*40, Agriculture*—contd.	Rs.
1941-42— Accounts—*contd.*			23. Land for Anand Institute ..	2,81,287
			24. Training of rural assistants ..	1,02,804
			25. Research & Experimental works in connection with agave cultivation	880
			26. Reclamation of marl land in Sholapur District	1,302
			27. Organisation of and training in Bee-keeping in Southern District ..	1,084
			28. Rice and Ragi-breeding sub-station, Igatpuri	7,054
			29. Additional Taluka Demonstration centres	5,256
			30. Tree Planting Scheme	960
				4,70,485
			41, Veterinary.	
			31. Grant towards the construction of Veterinary Dispensaries ..	6,590
				6,590
			42, Co-operation.	
			32. Peripatetic Demonstration party for hemp manufacture	1,641
			33. Peripatetic School for training in boot-laces, file strings, carpets, etc. ..	3,255
			34. Weaving schools	7,258
			35. Debt Adjustment Boards	8,146
			35. Silk Farm at Belgaum	7,528
			37. Sales Depot for marketing of products of cottage and small scale woollen industries, Bombay	27,671
			38. Cottage Industries experimental Workshop, Poona	23,873
			39. Grant to sisal fibre institute, Ahmednagar	3,310
			40. Development of pottery industry ..	19,951
			41. Village oil industry	8,522
			42. Coir manufacture school	1,822
			43. Coir Supervisor	2,222
			44. Laquer work demonstration party	3,518
			45. Development of Cane and bamboo work	1,764
			46. Dyeing demonstration parties ..	3,146
			47. Peripatetic Wool Weaving School ..	1,606
			48. Development of Arts and Crafts ..	9,539
			49. Imitation Gold thread manufacture ..	3,232
			50. Development of Handloom Industry ..	

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
			42, Co-operation—contd.	
1941-42—Accounts ..			51. Glass Bangle Manufacture ..	8,633
			52. Sann Hemp Experiments ..	834
			53. Grant-in-aid to Provincial Co-operative Marketing Society.	4,000
			54. All-India Village Industries Association.	11,846
			55. Amount less adjusted in 1940-41 to meet expenditure debited to this head.	27,742
				1,01,059
			43, Industries.	
			56. Issue of quality certificates for Industrial products.	4,165
			57. Industrial Research Scheme	2,056
			58. Development of Inland Fisheries ..	2,665
				8,886
			47, Miscellaneous Departments.	
			59. Circulating Library Scheme ..	12,758
			50, Civil Works.	
			60. Dust-proofing of roads passing through villages	9,27,638
			61. Original Works—Buildings ..	4,94,697
				14,22,335
			Total, Expenditure ..	40,07,551
			Closing Balance ..	2,30,37,064
	Total ..	2,70,44,615	Total ..	2,70,44,615

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
			7, Land Revenue.	
1942-43—Revised Estimate.	Opening balance ..	2,30,37,064	1. Construction and repairs of chavdis ..	1,50,000
	Add—Amount transferred from revenue ..	20,00,000		
				1,50,000
			10, Forest.	
			2. Construction of an additional block for sawmill labourers at Dandeli ..	30,000
			3. Construction of quarters for forest subordinates in malarious places ..	
				30,000
			18, Other Revenue Expenditure, etc.	
			4. Minor Irrigation Works	5,97,000
				5,97,000
			25, General Administration.	
			5. Grants to District Development Boards	2,45,000
			6. Discretionary grants to Collectors ..	1,05,000
				3,50,000
			29, Police.	
			6a. Traffic amenities in Bombay City ..	25,000
				25,000
			37, Education.	
			7. Building grants for primary schools ..	79,000
			8. Building grants for secondary schools.	65,000
			9. Acquisition of playgrounds for schools	16,000
			10. Building grants for basic schools ..	20,000
			11. Acquisition of playgrounds for secondary schools	20,000
				2,00,000

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
			38, Medical.	
1942-43—Revised Estimate—*contd.*			12. Touring medico-cum-propaganda parties in the partially excluded areas.	12,000
				12,000
			39, Public Health.	
			13. Village water supply	11,25,000
			14. Eradication of malaria in Kanara districts	1,000
			15. Experimental appointment of Health Officers and subordinate staff for selected districts	69,900
			16. Appointment of staff for dealing with epidemics	53,200
			17. Research Scholarships	2,000
			18. Grants to Municipalities for Public Health purposes (for their water supply and drainage schemes) ..	3,00,000
			19. Serum manufacture at the Haffkine Institute, Bombay ..	2,67,100
			20. Grant-in-aid to the Health Unit at Chakan	40,000
				18,58,200
			40, Agriculture.	
			21. Rice Breeding Sub-station, Vadgaon ..	3,900
			22. Tegur Cattle Breeding Farm ..	7,200
			23. Boring operations	1,500
			24. Demonstration of the method of control of Katra Caterpillars in North Gujarat	1,300
			25. Model Project for the introduction and demonstration of agricultural improvements in Dohad Taluka and Jhalod Mahal of the Panch Mahals District	1,300
			26. Grants-in-aid	3,800
			27. Potato Varietal Trial Scheme ..	6,300
			28. Training of Rural Assistants ..	1,46,100
			29. Bunding and Dry Farming Survey and Development Schemes ..	1,34,100
			30. Rice and Ragi Breeding Sub-station, Igatpuri	7,000

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
			40, Agriculture—contd.	
1942-43—Revised Estimate—*contd.*			31. Research and experimental work in connection with Agave cultivation	4,100
			32. Reclamation of marl lands in Sholapur District	4,800
			33. Pulse Research Scheme	4,700
			34. Taluka Demonstration Centres ..	33,500
			35. Scheme of organisation and training in Bee-keeping.	5,000
			36. Improvement of poultry in villages ..	4,900
			37. Scheme of investigation into the Koleroga disease of Betelnut. ..	4,500
			38. Kumta Farm	11,500
			39. Government Poultry Farm, Dhulia ..	2,100
			40. Groundnut Scheme	1,800
			41. Tree-planting Scheme	1,000
			42. Development of Dangi Breed as a measure towards the improvement of cattle in Konkan	2,300
			43. Seed multiplication scheme at the cereal breeding station, Niphad ..	2,900
			44. Development of Horticultural work in co-operation with Rural Development Board	1,500
			45. Establishment of a Sheep Breeding Research Station at Bagalkot ..	8,300
			46. Scientific work on improvement of irrigated wheat at the Canal Breeding Station, Niphad	1,500
			47. Improvement of Butter Industry ..	3,800
			48. Broach Cotton Breeding Scheme ..	5,500
			49. Grant-in-aid to Gokhale Institute for Scheme for Research in Agricultural Economics	3,500
			50. Acquisition of land for Anand Institute.	8,300
			51. Anti-erosion Scheme	5,50,000
			52. Scheme for a model village and agricultural project for aboriginal tribes of Khardi	8,400
			53. Famine Relief, Bijapur District ..	11,600
			54. Scheme for the survey of grass lands and fodder	4,000
				10,02,000
			41, Veterinary.	
			55. Grants-in-aid towards the construction of Veterinary Dispensaries ..	1,000
				1,000

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
			42, Co-operation.	
1942-43—Revised Estimate—*contd.*			56. Peripatetic Demonstration Party for Hemp manufacture	2,800
			57. Peripatetic School for training in boot-laces, file strings, carpets, etc. ..	3,300
			58. Weaving schools	9,000
			59. Debt Adjustment Boards ..	56,800
			60. Silk Farm, Belgaum	7,600
			61. Sales Depôts for marketing products of cottage and small-scale industries..	34,900
			62. Cottage Industry Experimental Work-shops	15,400
			63. Sisal Fibre School, Ahmednagar ..	2,800
			64. All-India Village Industries Association	17,000
			65. Bhil Seva Mandal	1,500
			66. Provincial Co-operative Marketing Society	8,000
			67. Village Oil Industry	14,000
			68. Coir Manufacture School	2,900
			69. Coir Supervisor	3,700
			70. Scheme for the development of Pottery Industry	14,500
			71. Lacquer Work Demonstration Party ..	4,200
			72. Development of cane and bamboo work	2,900
			73. Dyeing Demonstration Parties ..	4,700
			74. Peripatetic Wool Weaving School ..	2,300
			75. Development of Arts and Crafts ..	10,000
			76. Sann Hemp Experiments ..	24,000
			77. Imitation Gold Thread Manufacture..	4,700
			78. Glass Bangle Manufacture ..	12,000
			79. Improvement of Butter Industry ..	....
			80. Grading of Mosambis	2,000
			81. Development of Handloom Industry..	6,000
			82. Development of cottage and small-scale woollen industry ..	7,600
			83. Trained Rural Assistants	9,400
				2,84,000
			43, Industries.	
			84. Issue of Quality Certificates for Industrial Products. ..	8,000

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
			43, Industries—contd.	
1942-43—Revised Estimate—*concld.*			85. Inland Fisheries	3,000
			86. Fish Curing Yards	13,000
			87. Grants in-aid, contributions, etc.:—	
			(*i*) Assistance to educated unemployed to set up in business ..	20,000
			(*ii*) Loans and subsidies to trained artisans	25,000
			88. Industrial Research Scheme ..	10,000
				79,000
			47, Miscellaneous Departments.	
			89. Nature Cure Dispensary at DeLisle Road, Bombay	1,600
			90. Four "D" type centres in Bombay ..	5,800
			91. Nursery School at Naigaum, Bombay.	1,300
			92. Nature Cure Dispensary at Ahmedabad.	1,000
			93. Four "C" type centres at Ahmedabad.	6,200
			94. "A" type centre and dispensary at Sholapur	6,900
			95. Five medical aid posts at 5 "C" type reservation centres at Sholapur ..	2,100
			96. Additional specially equipped "C" type centre at Bhawani Rishi Peth, Sholapur	4,900
			97. Circulating Library Scheme ..	3,200
				33,000
			50, Civil Works.	
			98. Communications	1,36,000
			99. Original works—Buildings ..	77,000
				2,13,000
			Total, Expenditure ..	48,34,200
			Closing balance ..	2,02,02,864
	Total ..	2,50,37,064	Total ..	2,50,37,064

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
1943-44—			*7, Land Revenue.*	
Budget Estimate ..	Opening balance ..	2,02,02,864	1. Construction and repairs of Chavdis..	1,50,000
	Add—Amount transferred from revenue.	....		1,50,000
			10, Forest.	
			2. Construction of quarters for forest subordinates in malarious places ..	28,800
				28,800
			18, Other Revenue Expenditure.	
			3. Minor Irrigation Works	7,37,000
				7,37,000
			25, General Administration.	
			4. Grants to District Development Boards.	2,45,000
			5. Discretionary grants to Collectors ..	1,05,000
			6. Pay etc., of the rural assistants working under the Collector ..	47,400
				3,97,400
			29, Police.	
			6A. Traffic amenities in Bombay City ..	25,000
				25,000
			37, Education.	
			7. Buildings grants for secondary schools.	65,000
			8. Acquisition of playgrounds ..	15,000
				80,000
			38, Medical.	
			9. Touring medico-*cum*-propaganda units in the partially excluded areas ..	12,400
			10. Research scholarships at the Haffkine Institute	3,600
			11. Serum manufacture at the Haffkine Institute, Bombay	2,76,500
			12. College of Nursing, Bombay ..	52,500
				3,45,000
			39, Public Health.	
			13. Village Water Supply	14,73,000
			14. Eradication of Malaria in Kanara District	2,300
			15. Experimental appointment of Health Officers and subordinate staff for selected Districts	1,34,300
			16. Appointment of staff for dealing with epidemics	1,46,970
			17. Grants to Municipalities for Public Health purposes	10,00,000
			18. Grants to Local Boards for Public Health purposes	10,000
			19. Preparation and purchase of material for Public Health Propaganda such as films and magic lanterns ..	46,430
				28,13,000

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
1943-44— Budget Estimate—*contd.*		Rs.	*40, Agriculture.*	Rs.
			20. Rice Breeding Sub-Station, Vadgaon..	4,700
			21. Tegur Cattle Breeding Farm ..	8,300
			22. Boring Operations	1,500
			23. Demonstration of the Method of Katra Caterpillars on North Gujarat ..	2,200
			24. Model Project for the introduction and demonstration of Agricultural Improvements in Dohad Taluka and Jhalod Mahal of the Panch Mahals District	1,300
			25. Grants-in-aid	3,800
			26. Potato Varietal Trial Scheme ..	6,500
			27. Training of Rural Assistants ..	1,70,500
			28. Bunding and Dry Farming Survey and Development Scheme	1,58,000
			29. Rice and Ragi Breeding Sub-section, Igatpuri	9,100
			30. Research and Experimental work in connection with Agave cultivation ..	1,500
			31. Reclamation of marl lands in Sholapur District	2,800
			32. Pulse Research Scheme	4,800
			33. Additional Taluka Demonstration Centres	1,23,900
			34. Organisation of and training in bee-keeping	4,200
			35. Improvement of Poultry in Villages ..	6,700
			36. Investigation into Koleroga disease of betelnuts	4,800
			37. Tree planting scheme	1,000
			38. Research in Agricultural Economics ..	4,000
			39. Development of Dangi Breed as a measure towards the improvement of the cattle in the Konkan ..	11,600
			40. Seed multiplication scheme at the Cereal Breeding Station, Niphad ..	2,000
			41. Development of Horticultural work in co-operation with Rural Development Boards	3,700
			42. Sheep Breeding Research Sub-Station at Bagalkot, District Bijapur ..	3,600
			43. Scientific work on improvement of irrigated wheat at the Cereal Breeding Station, Niphad ..	2,200
			44. Improvement of butter industry ..	1,200
			45. Anti-erosion schemes	5,00,000
			46. Scientific Research work on the cultivation of rice in salt-lands ..	12,700
			47. Development Research on Sheep and Wool improvement in villages..	42,500

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
1943-44—Budget Estimate—*contd.*			*40, Agriculture*—contd.	
			48. Survey of Citrus die-back diseases ..	5,620
			49. Genetic improvement of Kodrá ..	2,580
			50. Research on small millets ..	1,900
			51. Formation of Kankrej Breed Society..	3,200
				11,13,000
			41, Veterinary.	
			52. Immunisation of cattle against disease and consequent reduction in livestock mortality	85,000
				85,000
			42, Co-operation.	
			53. Debt Adjustment Boards ..	70,000
			54. Training of Rural Assistants ..	28,400
			55. Grant to Provincial Co-operative Marketing Society	5,000
			56. Grading of Mosambis	2,600
				1,06,000
			43, Industries.	
			57. Issue of Quality certificates for Industrial Products	7,200
			58. Inland Fisheries	3,300
			59. Fish Curing Yards	41,000
			60. Industrial Research Schemes ..	10,000
			61. Assistance to educated unemployed to set up in Business	20,000
			62. Loans and subsidies to trained Artisans	20,000
			63. Development of Hand-loom Industry.	24,400
			64. Development of Cottage and Small Scale Industry	*Nil.*
			65. Peripatetic Demonstration Party for Hemp Manufacture	2,500
			66. Peripatetic school for training in boot-laces, files-strings, carpets. etc. ..	3,500
			67. Weaving Schools	10,400
			68. Silk-Farm, Belgaum	8,800
			69. Sales Depots for Marketing Products of Cottage and Small Scale Industries	35,300
			70. Cottage Industry Experimental Work-shop, Poona	15,600
			71. Charges in connection with economic Development and Improvement of Rural Areas	21,700

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
1943-44—Budget Estimate—*concld.*		Rs.		Rs.
			43, Industries—contd.	
			72. Village Oil Industry	17,800
			73. Coir Manufacture School	3,000
			74. Coir Supervisors	2,900
			75. Development of Pottery Industry ..	14,000
			76. Development of Arts and Crafts ..	11,000
			77. Lacquer Work Demonstration Party..	4,700
			78. Development of cane and bamboo works	6,700
			79. Dyeing Demonstration Parties ..	5,500
			80. Peripatetic Wool-weaving School ..	3,000
			81. Sann-Hemp experiments	8,100
			82. Glass Bangle Manufacture ..	9,900
			83. Peripatetic Field Demonstration Party to train agriculturists in silk-worm rearing	11,700
			84. Peripatetic Demonstration Party for training village Lohars and Sutars..	6,300
			85. Scheme for a substitute for rubber ..	16,500
			86. Scheme for a peripatetic demonstration school in leather working, Ahmednagar	7,000
				3,53,000
			47, Miscellaneous Departments.	
			87. Nature cure dispensary at DeLisle Road, Bombay	1,000
			88. Four "D" type Centres in Bombay..	6,000
			89. Nursery School at Naigaum, Bombay.	1,700
			90. Nature cure dispensary at Ahmedabad	1,100
			91. Four "C" type centres at Ahmedabad	8,200
			92. Additional specially equipped "C" type centre at Bhawni Rishi Peth, Sholapur	5,500
			93. Circulating Library Scheme ..	7,500
			94. Five medical aid posts at five "C" type recreation Centres at Sholapur.	3,400
			95. Ameliorative measures for the Backward Classes	5,00,000
				5,35,000
			50, Civil Works.	
			96. Constructing a high level causeway over the Narangi River in mile 24/4 of Harnai-Khed Road ..	24,200
			97. Constructing a high level causeway over the Fhurus Nalla in mile 20/3 of Harnai-Khed Road ..	13,300
				37,500
		2,02,02,864	Total expenditure ..	68,05,700
			Closing Balance ..	1,33,97,164
			Total ..	2,02,02,864

STATEMENT E.

STATEMENT OF NEW ITEMS OF EXPENDITURE PROVIDED IN THE BUDGET FOR 1943-44.

MO-I Bk H 1506—23

7, LAND REVENUE.

ITEM 1. Detailed survey of the Bhamburda and Yerandavne town planning area.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 6,100
Total ..	.. „ 6,100	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The introduction of the Poona Town Planning Scheme No. 1 renders it necessary for the Land Records Department to make a detailed survey of such parts of the villages of Bhamburda and Yerandavne as have been included in the scheme. To make review work possible and keep the plans and records up to date, the survey map has to be on a scale of 50′ to 1″ based on theodolite frame-work. The estimated cost of the survey is Rs. 6,100.

		Rs.
Grand Total—7, Land Revenue ..	Recurrent ..	*Nil.*
	Non-recurrent ..	6,100
	Total ..	6,100

MO.1 Bx H 1506—23a

8, PROVINCIAL EXCISE.

ITEM 2. Grant of concession of free Railway and Steamer tickets to members of the Excise and Tobacco constabulary staff.

Recurrent ..	.. Rs. 4,500	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. .. „ 4,500	Ultimate annual recurrent ..	„ 4,500

Remarks.—The duties of the Excise and Tobacco constabulary staff are very hard and in view of the strenuous work which they have to perform and the hardships which they have frequently to undergo, Government has decided to grant the concession of free railway and steamer tickets to members of the Excise and Tobacco constabulary staff and petty officers of the two Departments when proceeding to their homes on leave once in three years or on retirement, provided that the privilege has not been exercised within the preceding three years and the concession is restricted to persons of three years' continuous service. A similar concession has already been granted to Police constables. The cost involved in the proposal is estimated at Rs. 4,500 per annum.

		Rs.
Grand Total—8, Provincial Excise ..	Recurrent ..	4,500
	Non-recurrent ..	*Nil.*
	Total ..	4,500

9, STAMPS.

ITEM 3. Making certain temporary posts in the Stamp Office, Bombay, permanent.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. „	*Nil.*	Ultimate annual recurrent	.. „	1,744

Remarks.—The practice prevalent in the office of the Superintendent of Stamps, Bombay, of dealing with monies received under the Indian Stamp Act and the Court-fees Act was objected to by the Accountant General on the ground that it was not in keeping with the Treasury and other orders. The Accountant General suggested its substitution by a new system of accounting similar to the one adopted in Madras. The proposal was accepted, but, as it was not possible for the existing staff of the Superintendent's office to cope with the additional work involved, two temporary clerks were sanctioned up to 28th February 1943. The new system has been working satisfactorily, and since it is to be continued in future it is proposed to make the two posts permanent, in the scale of Rs. 50—5/2—90, with effect from 1st March 1943.

		Rs.
Grand Total—9, Stamps ..	Recurrent ..	*Nil.*
	Non-recurrent ..	*Nil.*
	Total ..	*Nil.*

ITEM 4. Appointment of a Silviculturist.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, *Nil.*	Ultimate annual recurrent	.. ,, 20,980

Remarks.—With the approval of the Legislative Assembly, Government sanctioned the creation of a temporary post of Silviculturist for a period of 3 years from 2nd October 1939 with the necessary subordinate and menial establishment and appointed an Indian Forest Service Officer of the status of Deputy Conservator to hold it. The term of this post expired on 1st October 1942. This officer has organised and developed the work pertaining to the post of Silviculturist during the three years' period. The post and the establishment are being continued on a temporary basis till 28th February 1943. As these are permanently required it is proposed to create a permanent post of Silviculturist in class I of the Bombay Forest Service and to make the establishment permanent with effect from 1st March 1943. A provision of Rs. 23,224 is required for the purpose. The details of this provision are as shown below :—

	Rs.
(*i*) *Pay of officers*—	
Silviculturist on Rs. 740 in the grade of Rs. 300—20—420—E.B. 30—660—E.B.—40—900 (Average pay Rs. 600) *plus* special pay of Rs. 100	10,530
(*ii*) *Pay of establishment*—	
1 Accountant on Rs. 90 in the grade of Rs. 85—5/2—100 (average pay Rs. 96)	1,080
1 Clerk on Rs. 80 in the grade of Rs. 30—5/2—80 (average pay Rs. 55)	960
1 Ranger on Rs. 95 in the grade of Rs. 80—5—125—E.B. 5—150 *plus* special pay of Rs. 30 (average pay Rs. 119·6)	1,560
1 Forester on Rs. 45 *plus* special pay of Rs. 15	720
3 Foresters in the grade of Rs. 30—1—40 *plus* special pay of Rs. 15 each (average pay Rs. 36)	1,957
1 Peon on Rs. 18	216
4 Peons on Rs. 17 each	816
(*iii*) *Allowances, etc.*—	
Travelling allowance, etc.	4,260
(*iv*) *Contingencies*—	
Service postage and telegrams, etc.	1,125
	23,224

ITEM 5. Revision of rates of pay of temporary depôt officers and depôt peons in the Forest Department.

Recurrent ..	.. Rs. 2,333	Non-recurrent ..	.. Rs. *Nil.*
Total	.. ,, 2,333	Ultimate annual recurrent	.. ,, 4,071

Remarks.—In March 1938, the following rates of pay were sanctioned for temporary depôt officers and depôt peons employed for a part of the year in the Forest Department every year :—

	Rs.
Depôt Officer	.. 15—½—20
Depôt peon	.. 15—½—20

These officers cannot get the benefit of the time scale of pay as their service for a part of the year is not counted for increments. As the pay has been sanctioned on a time-scale, a depôt officer cannot, whatever his length of service and the importance of the depôt, be started on a pay higher than the minimum of the time-scale viz., Rs. 15. It is also anomalous to appoint a depôt peon on the same pay as a depôt officer, viz., Rs. 15 a month. It is therefore, proposed to fix, with effect from 1st March 1943, the following maximum and minimum rates of pay in the case of these officers and to appoint them on suitable rates of pay after taking into consideration their past service and the importance of the depôt where they serve :—

	Rs.
Depôt Officer	.. 20 to 25
Depôt peon	.. 13 to 18

10, FOREST—contd.

ITEM 6. Constitution of a new range in the Poona Division.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 2,067
Total ..	.. „ 2,067	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—Up to March 1942 the Poona Division had three independent rounds of Paud, Ghera Purandhar and Saswad which were too large for foresters to manage efficiently. The arrangement whereby foresters, who were not given clerical and other assistance, were required to do the duties of Range Forest Officers on a small scale was also found unsatisfactory. It was therefore decided to amalgamate the three rounds with the Poona range, to reform this area into two separate ranges Poona East and Poona West with Poona as headquarters, to constitute a new range in the Poona Division and to create posts of one ranger on Rs. 80—5—150, one clerk on Rs. 25—5/2—55 and one forest guard on Rs. 15—½—20 with effect from 1st March 1942 for one year in the first instance. This arrangement is working satisfactorily and it is proposed to continue the establishment for one year more. The cost on account of the pay and allowances of the establishment will amount to Rs. 2,067 for 1943-44 as shown below :—

	Rs.
Pay of establishment—	
1 Ranger on Rs. 80 in the grade of Rs. 80—5—125—E.B.—5—150 (Average pay Rs. 123·05)	960
1 Clerk on Rs. 30 per mensem in the grade of Rs. 25—5/2—55 (Average pay Rs. 46·42)	360
1 Guard on Rs. 15 per mensem in the grade of Rs. 15—½—20 (Average pay Rs. 18·64)	180
Allowances, Honoraria, etc.—	
Permanent travelling allowance at Rs. 30 per mensem ..	360
Contingencies—	
Contingent allowance at Rs. 2-8-0 to Range Forest Officer ..	30
Rent for offices	300
Total ..	2,190
Deduct—	
Permanent travelling allowance of guard at Rs. 10 per mensem and contingent allowance at Re. 0-4-0 due to the abolition of one round	123
	2,067

ITEM 7. Grant of financial help to candidates selected for training in the Superior Forest Service Course, Dehra Dun.

Recurrent	.. Rs. 10,000	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 10,000	Ultimate annual recurrent ..	„ 10,000

Remarks.—Under the Recruitment Rules, candidates selected for direct appointment to class II of the Bombay Forest Service are required to undergo a course of training in Forestry for two years at an institution recognised by Government and to obtain a diploma or a degree in Forestry from that institution. The candidates selected by this Government are sent to the Indian Forest College, Dehra Dun. The cost of training at this institution is estimated at Rs. 10,400 as shown below :—

	Rs.
(*i*) Fees for two years at Rs. 3,500 per annum	7,000
(*ii*) Cost of living at Rs. 100 per mensem	2,400
(*iii*) Travelling expenses at Rs. 500 per annum	1,000
	10,400

2. All Provincial Governments, except those of Bombay and Madras, render financial help ranging from Rs. 7,000 to Rs. 10,400 to their candidates. Experience has shown that the heavy cost of training limits the field of selection to persons who are financially well off or are able to raise a loan. Government considers that it is necessary to widen the field of selection and to secure that the candidates who join the service after successfully completing the course

at Dehra Dun do not start with a heavy financial liability at the beginning of their official career. It is, therefore, proposed that Government should pay direct to the Indian Forest College, Dehra Dun, an annual sum of Rs. 2,500 per each candidate sent for training at the College on the candidate's executing an agreement, with two sureties, to work diligently at the College, to serve Government for not less than 5 years after passing out of the College and to refund all money expended by Government on his training at the College, with interest at 6 per cent. per annum, if he fails to carry out the terms of the agreement or is found unsuitable for employment due to misconduct.

3. The number of students deputed is not a fixed one. Four students have been deputed this year and an equal number is likely to be deputed every two years. The proposal therefore involves an annual expenditure of Rs. 10,000.

ITEM 8. Redistribution of Sanjan and Palghar ranges.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,044
Total ..	.. ,, 1,044	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—Owing to the unwieldiness of the Sanjan and Palghar ranges it was decided to redistribute them into three with effect from 1st March 1942 for one year in the first instance, to post a Range Forest Officer working in the Northern Circle to the new range and to appoint a senior forester to hold charge of a less important range and create posts of (*i*) one clerk on Rs. 25—5/2—55 and (*ii*) two forest guards on Rs. 15—½—20 each for the new range. This arrangement is working satisfactorily and it is proposed to continue the establishment for one year more. The cost on account of pay and allowance of the additional establishment will amount to Rs. 1,044 for one year as shown below :—

	Rs.
Pay of establishment—	
2 Forest guards on Rs. 15—½—20 (Average pay Rs. 18·64) ..	360
1 Clerk in the grade of Rs. 25—5/2—55 (Average pay Rs. 46·42)..	300
Allowances, Honoraria, etc.—	
Permanent travelling allowance of Rs. 30 per mensem to the Senior forester to be appointed to hold charge of the less important range	360
Contingent allowance of Rs. 2 per mensem to the Range Forest Officer, Dahanu	24
	1,044

		Rs.
Grand Total—10, Forest ..	Recurrent ..	12,333
	Non-recurrent ..	3,111
	Total ..	15,444

11, REGISTRATION.

ITEM 9. Employment of additional staff in the Government Photo Registry Office, Poona, for supplying extra copies from preserved film negatives.

Recurrent ..	.. Rs.	1,881	Non-recurrent ..	Rs.	*Nil.*
Total ..	.. „	1,881	Ultimate annual recurrent	„	2,422

Remarks.—The work in the Government Photo Registry Office of supplying extra copies from preserved film negatives is increasing every year and it doubles itself every five years. In accordance with executive orders the Manager is required to supply these extra copies within three days from the date of receipt in the Government Photo Registry Office. The existing staff in the Photo Registry Office is inadequate to deal with this increased demand (for copies from preserved film negatives) and is unable to maintain a good standard of work and the films are liable to be damaged when handled in a hurry by the overworked staff. The copying work seriously interferes with the current work and leads to wastage of paper and film which in the long run costs Government more on stores than the saving on establishment charges. It is therefore proposed to entertain a separate project or unit consisting of the following staff for a period of two years in the first instance to deal with this copying work from preserved film negatives :—

1. One photo registry clerk in the grade of Rs. 25—2—55
2. One enlarger in the grade of Rs. 35—1—50
3. One print developer in the grade of Rs. 20—1—45
4. One print fixer in the grade of Rs. 20—1—45
5. One assistant toner in the grade of Rs. 20—1—40
6. One dark room assistant in the grade of Rs. 15—1—30

and dearness allowance at the sanctioned rate to the staff.

The annual average cost of the staff in question comes to Rs. 2,422.

		Rs.
Grand Total—11, Registration ..	Recurrent ..	1,881
	Non-recurrent ..	*Nil.*
	Total ..	1,881

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XVII, IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—
A—IRRIGATION WORKS.

ITEM 10. Appointment of 12 Canal Inspectors in lieu of Keymen and Patkaries in the Nasik Irrigation Division.

Recurrent .. .. Rs.	*Nil.*	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. ,,	*Nil.*	Ultimate annual recurrent .. ,,	2,880

Remarks.—In order to avoid the anomaly of having patkaries and Canal Inspectors on any given canal system to do the same kind of work it is proposed to appoint 12 Canal Inspectors on Rs. 20 per mensem each in lieu of 22 Patkaries and 2 Keymen at present working in the Nasik Irrigation Division on temporary establishment. The change over will result in a net annual saving of Rs. 1,822 and will simplify the running of the canal administration. It is proposed to effect the change in three years.

		Rs.
Grand Total—XVII, Irrigation, etc...	Recurrent ..	*Nil.*
	Non-recurrent ..	*Nil.*
	Total ..	*Nil.*

25, GENERAL ADMINISTRATION.

ITEM 11. Additional establishment for the Local Fund Audit Department.

Recurrent .. .. Rs. *Nil.*	Non-recurrent .. .. Rs. *Nil.*
Total .. .. „ *Nil.*	Ultimate annual recurrent .. „ 10,476

Remarks.—Owing to the considerable growth of revenue and expenditure of local bodies, the expansion of school boards, and additional work due to new audits being entrusted from time to time, the work of the Local Audit Department increased to such an extent that the Examiner, Local Fund Accounts, found it impossible to prevent arrears mounting up without additional staff. Government, therefore, sanctioned the following additional staff temporarily for one year in the first instance, with effect from 1st April 1939 :—

2 Senior Auditors,
3 Junior Auditors,
3 Peons.

In January 1940, the Accountant General, Bombay, reviewed the state of arrears of the Local Audit Department and examined the question of the minimum additional staff required for the Department. He recommended (*a*) that 2 Senior Auditors, 1 Junior Auditor and 2 peons should be sanctioned as a permanent measure and (*b*) that 2 Junior Auditors and 1 peon should be continued for a further period of one year from 1st April 1940 to clear up the arrears. Government accepted recommendation (*b*); but, as regards (*a*), since the question of taking over the control of the Local Audit Department was then under consideration, Government ordered that the posts should be continued temporarily for a further period of three years from 1st April 1940.

2. It has since been decided with the consent of the Auditor General of India that the control of the Local Audit Department in this Province should remain with the Auditor General as agent and the present arrangements in regard to the auditing of accounts of local funds and other public and quasi-public bodies under the control of the Government of Bombay should be continued as a permanent measure. The Accountant General, Bombay, has furnished statistics to show that the staff of 2 Senior Auditors, 1 Junior Auditor and 2 peons are required owing to permanent increase in work. It is therefore proposed to sanction permanently the following additional staff with effect from 1st April 1943 :—

	Average pay.	Pension contribution.	Leave salary contribution.	Total per mensem.
	Rs.	Rs.	Rs.	Rs.
2 Senior Auditors on Rs. 175—15—400 each ..	569	76	63	708
1 Junior Auditor on Rs. 50—4—110—5—160 ..	104⅔	14⅔	13	132⅓
2 Peons on Rs. 14 per mensem	28	2	2⅔	32⅔
				873
		Cost per annum ..		10,476

ITEM 12. Making permanent the temporary posts of a clerk each at the treasuries of Ahmedabad, Surat, Thana, Broach, Kaira, Dhulia, Nasik, Ahmednagar, Belgaum and Ratnagiri.

Recurrent .. .. Rs. *Nil.*	Non-recurrent .. .. Rs. *Nil.*
Total .. .. „ *Nil.*	Ultimate annual recurrent .. „ 5,280

Remarks.—As the new banking and accounting arrangements consequent on the introduction of provincial autonomy involved additional work in treasuries, it was found necessary to entertain additional staff. Government accordingly authorised the Collectors to employ, if

they considered it absolutely necessary, temporary clerks in the lowest grade of Rs. 25—5/2—55 up to the end of July 1937 in the first instance :—

	No. of temporary posts.
(*i*) For the treasuries at Ahmedabad, Kaira, Thana, Poona, Dharwar, Belgaum, Broach and Surat.	Not exceeding two for each treasury.
(*ii*) For other treasuries	One for each treasury.

The temporary clerks entertained have been subsequently continued from time to time up to 31st March 1943. Besides the introduction of the new banking and accounting arrangements there have arisen other factors such as formation of village panchayats, rural development activities, opening of various personal ledger accounts, etc., all of which have contributed to an increase in work which may now be regarded as permanent. It is proposed, therefore, to strengthen permanently the clerical esablishment of the treasuries at Ahmedabad, Surat, Thana, Broach, Kaira, Dhulia, Nasik, Ahmednagar, Belgaum and Ratnagiri by the addition of a permanent clerical post in the lowest grade of Rs. 25—5/2—55 with effect from 1st April 1943. The average recurring cost of the proposal comes to Rs. 5,280 per annum.

ITEM 13. Making permanent the temporary establishment in Prant Offices in the Bijapur District.

Recurrent	Rs. *Nil.*	Non-recurrent	Rs. *Nil.*
Total	„ *Nil.*	Ultimate annual recurrent ..	„ 1,392

Remarks.—Prior to 1914 there were three Prant Offices in the Bijapur District, each office having 1 Shirastedar and 3 clerks. One Prant was abolished in the last Great War as a measure of economy and its work was distributed between the other two Prants. Later, in the retrenchment effected in 1921 and 1932 the staff in each Prant Office was reduced to 1 Shirastedar and 2 clerks. The work in these two offices has since increased considerably and the following additional establishment was sanctioned for a period of one year from 19th December 1941 for each of the two Prant Offices in question to cope with this increased work :—

1 clerk in the scale of Rs. 25—5/2—55.

1 peon on Rs. 14 per mensem.

This period has been further extended till the end of February 1943. The experience gained shows clearly that the extra staff sanctioned will be permanently required and that it is the minimum necessary for efficient work. It is, therefore, proposed to retain the staff permanently from 1st March 1943. The ultimate annual recurrent cost comes to Rs. 1,392.

ITEM 14. Making permanent the temporary establishment of the President, Bombay Revenue Tribunal.

Recurrent	Rs. *Nil.*	Non-recurrent	Rs. *Nil.*
Total	„ *Nil.*	Ultimate annual recurrent ..	„ 3,172

Remarks.—When the Bombay Revenue Tribunal was first constituted under the provisions of the Bombay Revenue Tribunal Act of 1939, a post of stenographer—typist—clerk in the grade of Rs. 100—5/2—135 was created for the President of the Tribunal and borne in the office establishment of the Collector of Poona. Subsequently, Government sanctioned the employment of two clerks knowing short-hand and typewriting on condition that this arrangement would not exceed the cost of the stenographer—typist—clerk originally sanctioned. In pursuance of these orders two clerks were employed—one in the grade of

Rs. 50—5/2—80 and the other in the grade of Rs. 25—5/2—55. A peon on Rs. 17 per month was also sanctioned for the President. This arrangement was recast during this year. During the current year the following establishment was sanctioned as a temporary measure :—

Post.	Grade.
	Rs.
1 Senior clerk	.. 80—5—125.
1 Junior clerk	.. 25—5/2—55.
1 do.	.. 25—5/2—55 *plus* Rs. 30 shorthand allowance.
1 peon	.. 17.

It is now proposed to make the foregoing establishment permanent with effect from 1st April 1943 as the Bombay Revenue Tribunal is now functioning as a permanent body. It is necessary to have a staff of trained and experienced hands employed under it as the present transitory nature of the posts does not induce really competent men to stick to their jobs. One of the two junior clerks will be put on part-time work in the office of the Collector of Poona and the other in the office of the Commissioner, Central Division, to keep the staff fully engaged throughout the year. A provision of Rs. 2,870 has therefore been made in the ensuing year's estimates details of which are indicated below :—

	Rs.	Rs.
Pay of establishment—		
1 Senior clerk	1,055	
1 Junior clerk	815	
1 do.	480	
1 peon	204	
		2,554
Allowances, Honoraria, etc.—		
Travelling allowance	100	
Dearness allowance to two clerks and peon	216	
		316
Total ..		2,870

ITEM 15. Additional establishment in the Northern Division.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 5,302
Total ..	.. „ 5,302	Ultimate annual recurrent ..	.. „ *Nil.*

Remarks.—Since the transfer of Rural Development Work to the Revenue staff much additional work has fallen on Mamlatdars' and Mahalkaris' establishments. Work in connection with Rural Development and the Bombay Revenue Tribunal has also led to considerable increase of work in the Commissioner, Northern Division's office. Government, therefore, proposes to sanction for a period of one year in the first instance, the following additional staff in the Northern Division :—

	Rs.
1 post of aval karkun in Chorasi Taluka of the Surat District in the scale of Rs. 80—5/2—95.	80
1 post of Circle Inspector for Thana Mahal in the scale of Rs. 25—5/2—55..	30
3 posts of clerks—1 for the City Mahal Officer, Ahmedabad, 1 for Bardoli Mamlatdar's office and 1 for Pardi Mahalkari's office in the scale of Rs. 25—5/2—55.	90
1 post of clerk in the Commissioner, Northern Division's office in the grade of Rs. 105—5—140.	105
2 posts of clerks in the Commissioner, Northern Division's office in the grade of Rs. 80—5/2—85.	160
1 post of peon on Rs. 17 per mensem for the Circle Inspector at the Thana Mahal.	17
	482
	× 11 months
	5,302

The establishment is absolutely necessary.

2. Out of the total provision of Rs. 5,302, an amount of Rs. 517 (for Circle Inspector and his peon) will be provided under the head "7, Land Revenue" and Rs. 4,785 under "25, General Administration".

25, GENERAL ADMINISTRATION—concld.

ITEM 16. Re-transfer of revenue administration of the Akrani Mahal from the Forest to the Revenue Department.

Recurrent	Rs. 935	Non-recurrent	Rs. *Nil.*
Total	„ 935	Ultimate annual recurrent ..	„ 1,290

Remarks.—The Akrani pargana of the West Khandesh district was placed under the management of the Forest Department in 1906. This pargana was constituted a mahal in 1908 and the Range Forest Officer and the Divisional Forest Officer were appointed ex-officio Mahalkari and Assistant Collector of the mahal respectively. The Range Forest Officer, Akrani, is in receipt of a special pay of Rs. 30 per mensem for doing revenue work.

2. The number of forest divisions in Khandesh was reduced from 3 to 2 in 1938. This has led to considerable increase in the work of the Divisional Forest Officer, West Khandesh, who now has more forest work to do than what he can cope with single handed. To relieve the Divisional Forest Officer, West Khandesh, of his non-forest work and to bring the administration of the Mahal in a line with the revenue administration of other areas in the Province by introducing survey settlement and a regular Record of Rights, it is proposed to re-transfer the revenue administration of the surveyed and unsurveyed villages in the Akrani Mahal to the Revenue Department and to appoint an extra aval karkun exercising second class magisterial powers to take over the revenue administration of the mahal from the Range Forest Officer with effect from 1st April 1943. The net additional cost involved amounts to Rs. 935 for eleven months of the next year as shown below :—

	Rs.
1 Aval karkun in the grade of Rs. 105—5—140	1,155
Bad climate allowance at Rs. 20 per mensem	220
Permanent travelling allowance at Rs. 30 per mensem	330
Deduct—Cost on account of present arrangement—	
Pay of the Forest Department temporary clerk doing revenue work at Rs. 30 per mensem for 11 months	330
Bad climate allowance at Rs. 10 per mensem	110
Special pay of Rs. 30 per mensem to the Range Forest Officer ..	330
	935

ITEM 17. Revision of pay scale of Junior Superintendents in the Secretariat.

Recurrent	Rs. 3,300	Non-recurrent	Rs. *Nil.*
Total	„ 3,300	Ultimate annual recurrent ..	„ 6,000

Remarks.—There have been cases, in almost all Departments of the Secretariat, of Junior Superintendents who have stayed on the maximum of their pay-scale for several years. The posts of Senior Superintendents are held to be of the same responsibility as those of Junior Superintendents and consequently, under the rules, a Junior Superintendent who officiates as Senior Superintendent is not eligible for higher pay. In the general revision of pay, the pay-scale of Junior Superintendents has been reduced from Rs. 320—20—440 (old scale) to Rs. 275—20—375 (revised scale). In these circumstances, it is proposed to add two increments (after an efficiency bar) to the revised scale and convert that scale to Rs. 275—20—375—E.B.—400—425 with effect from 1st March 1943, viz. in regard to pay drawn in April 1943. It is further proposed that Junior Superintendents who have already been held up on the maximum of Rs. 375 should, subject to the efficiency bar, be given advance increments as follows :—

Junior Superintendents who, on 1st March 1943, will have been on the maximum of Rs. 375 per mensem for more than 3 years but not for more than 5 years ..	One of the new increments.
Junior Superintendents who, on 1st March 1943, will have been on the maximum of Rs. 375 per mensem for more than 5 years	Both the new increments.

It is estimated that these proposals will cost Rs. 6,000 per annum ultimately, and Rs. 3,300 for 1943-44, out of which Rs. 2,400 are under "25, General Administration" and Rs. 900 under "50, Civil Works".

		Rs.
Grand Total—25, General Administration ..	Recurrent ..	4,235
	Non-recurrent ..	5,302
	Total ..	9,537

ITEM 18. Temporary Additional Establishment for the office of the Administrator General and Official Trustee, Bombay.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 600
Total ..	.. ,, 600	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—Due to a very great increase of work in the office of the Administrator General and Official Trustee, his staff which had remained stationary since 1909 was found to be inadequate and was strengthened initially in 1940 by the addition of 4 clerks permanently. Experience for the past 2 years has proved that this addition is inadequate to cope with the increased volume of work. It is accordingly proposed to create one more post of a clerk in the scale of Rs. 50—5/2—90 temporarily for 1 year in the first instance, for the office of the Administrator General.

ITEM 19. Improvement in the pay-scale of the Superintendent of the office of the Clerk of the Crown, High Court, Bombay.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, *Nil.*	Ultimate annual recurrent ..	,, 1,072

Remarks.—The pay-scale of the Superintendent of the office of the Clerk of the Crown was fixed at Rs. 150—10—250 as far back as 1921. From 1922 the Superintendent has been performing, under the orders of the Honourable the Chief Justice, the duties of the Registrar or Shirestedar in the Sessions Court. He was also made the Sealer on the Crown Side from the same year. Since then several further additional duties have been entrusted to the Superintendent who now combines in himself the duties of (1) a Court Shirestedar, (2) the Office Superintendent and (3) the Cashier in which capacity he is in charge of valuable exhibits consisting of ornaments, jewellery, cash—sometimes running into several thousands of rupees. These duties are more onerous and exacting than those of a Junior Superintendent (or a Court Shirestedar) on the Appellate Side of the High Court whose pay-scale is Rs. 180—20—260—25—360.

Moreover during the last few years Sessions work has increased considerably and the sittings of the Sessions Court are practically continuous and sometimes two Courts sit simultaneously for the speedy disposal of cases. Further the scheme of taking down the Judge's Charge to the Jury in all cases tried at the High Court Criminal Sessions which came into effect from the current year has added to the work of the Superintendent. Thus although the work of the Superintendent of the Clerk of the Crown has considerably increased, his pay-scale has remained the same.

The High Court has represented that in view of these circumstances the pay-scale of this post should be improved. It is now proposed accordingly to fix for this post the pay-scale of Rs. 180—20—260—25—360 which is the same as that of the Junior Superintendents on the Appellate Side.

ITEM 20. Increase in the strength of non-I.C.S. Assistant Judges in the Bombay Province.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, *Nil.*	Ultimate annual recurrent ..	,, 7,520

Remarks.—The present permanent total strength of Assistant Judges in this Province is 10,—6 I.C.S. and 4 non-I.C.S. In the opinion of the High Court, this permanent strength is inadequate to cope with increased volume of work in the Courts of District Judges. It considers that administrative efficiency requires the creation of at least one more Assistant Judgeship. Government has accepted the necessity for an increase in the strength of Assistant Judges

and an extra temporary post of Assistant Judge has been created from time to time to give relief to congested courts. There is already at present a temporary post sanctioned up to the 28th February 1943. It is now proposed to increase permanently the strength of Assistant Judges in this Province from 10 to 11 by raising the number of non-I.C.S. Assistant Judges from 4 to 5.

The extra expenditure during the year 1943–44 will be Rs. 9,600 on account of the pay of the officer in the scale of Rs. 440—40—800.

(Usually a First Class Subordinate Judge or a Senior Second Class Subordinate Judge who is due to act as First Class Subordinate Judge, is selected for the appointment of Assistant Judge and therefore his pay as Assistant Judge is generally almost the maximum of the scale.)

ITEM 21. Continuance of the temporary appointments of Additional Presidency Magistrates.

Recurrent	Rs. *Nil.*	Non-recurrent	Rs. 34,464
Total	„ 34,464	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The present sanctioned strength of Presidency Magistrates (including the Chief Presidency Magistrate) is eight permanent and two temporary. The two temporary appointments of Presidency Magistrates have been continued on a temporary basis from year to year up to the 28th February 1943.

2. The state of work in the Presidency Magistrate's Courts has been reviewed again and the Chief Presidency Magistrate has proposed that the two temporary appointments of Presidency Magistrates should be made permanent. If this is not feasible, he proposes that they should at least be continued for a further period of one year from the 1st March 1943, in order to clear off arrears, relieve congestion in the Courts and to cope with the increase in work. The High Court has strongly supported the proposals of the Chief Presidency Magistrate. The total number of cases brought to trial during the year ending the 30th September 1942 was 26,946. Of these, 26,643 were disposed of, leaving a balance of 2,981 pending cases. The number of cases instituted during the corresponding period for the last year was 24,083 and the number pending was 2,568.

In the opinion of Government there is a case for the continuance of the two temporary posts of additional Presidency Magistrates for a further period of one year from the 1st March 1943.

The extra expenditure involved during the year 1943–44 will be Rs. 34,464 as shown below :—

	Rs.
Pay of Officers—	
2 Presidency Magistrates	20,400
Pay of Establishment—	
8 clerks	10,920
6 servants	1,824
Allowances, Honoraria, etc.—	
Dearness Allowance	900
Contingencies—	
Telephone charges	420
Total ..	34,464

The details of expenditure are as follows:—

	Rs.
(1) *Pay of Officers*—	
2 Presidency Magistrates at the rate of Rs. 850 per month each in the scale of Rs. 850—50/5—950	20,400
(2) *Pay of Establishment*—	
2 Judicial clerks at the rate of Rs. 170 per mensem each in the scale of Rs. 150—10/2—200	4,080
1 Interpreter at the rate of Rs. 170 per mensem in the scale of Rs. 150—10/2—200	2,040
1 Interpreter at the rate of Rs. 160 per mensem in the scale of Rs. 150—10/2—200	1,920
2 Clerks at the rate of Rs. 60 per mensem each in the scale of Rs. 50—5/2—90	1,440
2 Typists at the rate of Rs. 60 per mensem each in the scale of Rs. 50—5/2—90	1,440
2 Peons at the rate of Rs. 23 per mensem each	552
2 Hamals at the rate of Rs. 23 per mensem each	552
2 Chaprasis at the rate of Rs. 30 per mensem each	720
(3) *Allowances, Honoraria, etc.*—	
Dearness allowance for 2 clerks and 2 typists at the rate of Rs. 7-8-0 each per mensem	360
6 Inferior servants at the rate of Rs. 7-8-0 each per mensem ..	540
(4) *Contingencies*—	
2 telephones at the residence of the two Magistrates at the revised rate of Rs. 210 each per annum	420
Total ..	34,464

ITEM 22. Permanent establishment of the temporary Subordinate Judges' Courts at Ahmedabad.

Recurrent	Rs. 12,444	Non-recurrent	Rs. *Nil.*
Total	,, 12,444	Ultimate annual recurrent ..	,, 14,268

Remarks.—There are at present the following 4 temporary Subordinate Courts at Ahmedabad:—

(1) Joint First Class Subordinate Judge's Court,

(2) Second Joint Subordinate Judge's Court,

(3) Third Joint Subordinate Judge's Court,

(4) Fourth Subordinate Judge's Court.

These have been in existence since 1911, 1914, 1922 and 1934, respectively. In view of the growth of the City of Ahmedabad, its commercial importance and the consequent increase in litigation, there is no likelihood of these Courts being abolished.

The District Judge, Ahmedabad, has therefore been urging for some years past to make these courts permanent. The High Court has supported the District Judge's proposal. It is accordingly proposed to establish these courts on a permanent basis with effect from the next financial year.

2. These courts have, however, not been given adequate establishment and make shift arrangements have been made from time to time.

The courts were first equipped with 2 temporary clerks and 2 peons each and these were continued from year to year.

In 1939, as they were unable to cope with the work, 3 additional temporary clerks in all were given to these courts. Again in 1941-42 as even this was found inadequate, the District Judge had to divert 4 clerks from his court and 3 from other subordinate courts to assist them with the result that judicial work in the courts so depleted suffered very considerably.

3. Now, the minimum need of these courts is 4 clerks, 2 peons and 2 bailiffs each. That is in all 16 clerks, 8 peons and 8 bailiffs. It is accordingly proposed to sanction the following permanent establishment in lieu of the existing temporary establishment of 11 clerks and 8 peons :—

	Average cost per annum. Rs.
1 Bench clerk for the Joint First Class Subordinate Judge's Court in the scale of Rs. 105—5—140	1,464
3 Bench clerks for the three Second Class Courts in the scale of Rs. 85—5/2—100	3,276
12 Clerks for all the Courts in the scale of Rs. 25—5/2—55	5,400
8 Peons on Rs. 17 per mensem each	1,632
2 Bailiffs in the scale of Rs. 28—2/2—44	912
6 Bailiffs in the scale of Rs. 20—2/2—28	1,584
Total ..	14,268

ITEM 23. Making permanent the temporary appointment of the Resident Magistrate at Viramgam.

Recurrent	Rs. *Nil.*	Non-recurrent	Rs. *Nil.*
Total	„ *Nil.*	Ultimate annual recurrent ..	„ 3,548

Remarks.—A temporary appointment of a Resident Magistrate at Viramgam was created for a period of six months in the first instance from 1st March 1940 as it was impossible for Revenue Officers to attend to their magisterial work in addition to their revenue work. The post has been continued on a temporary basis up to 28th February 1943 as it was reported that Revenue Officers were too busy with their other duties and required relief from magisterial work. The District Magistrate, Ahmedabad, has been pressing for the appointment to be made permanent as in his opinion Viramgam is one of the heaviest talukas in Gujerat and the Mamlatdar and the Aval Karkun are not able even in normal times to deal adequately with criminal as well as Revenue work. Viramgam has a population of 150,000. It is very criminal and surrounded by Native States on three sides. The taluka Town, Viramgam, is a mill town of 26,000 people with some upcountry bad elements. The District Magistrate states that the Mamlatdar of this large taluka of 700 square miles has definitely not the time to deal with any magisterial work. The Commissioner, Northern Division, has supported the District Magistrate's proposal to make the appointment of the Resident Magistrate at Viramgam permanent. Government has recognised the importance of relieving Mamlatdars by Resident Magistrates wherever it is considered essential in the interest of administration. It is therefore proposed to make permanent the temporary appointment of the Resident Magistrate at Viramgam. The extra expenditure involved during the next financial year as a result of this will be Rs. 5,334 as shown below :—

	Rs.
(1) *Pay of Officers*—	
Pay of the Resident Magistrate in the scale of Rs. 275—15—350 ..	4,200
(2) *Pay of Establishment*—	
(*i*) One clerk in the scale of Rs. 25—5/2—55	420
(*ii*) Two peons—one on Rs. 14 and other on Rs. 15	348
(3) *Dearness Allowance*	216
(4) *Contingencies*	150
Grand Total ..	5,334

The pay of the establishment (Rs. 768) consisting of one clerk and two peons will be shown under " 25, General Administration " as the posts will be a permanent addition to the establishment of the Collector of Ahmedabad.

		Rs.
Grand Total—27, Administration of Justice ..	Recurrent ..	12,444
	Non-recurrent ..	35,064
	Total ..	47,508

28, JAILS AND CONVICT SETTLEMENTS.

ITEM 24. Creation of 9 posts of clerks in the Jail Department.

Recurrent	... Rs. *Nil.*	Non-recurrent	.. Rs. *Nil.*
Total	.. ,, *Nil.*	Ultimate annual recurrent	.. ,, 5,880

Remarks.—The clerical staff of most of the jails in this Province is heavily over-worked due to enormous increase in work. In order to cope with the work, it has been necessary to engage the following temporary establishment from the 10th December 1940 :—

1 Clerk in the scale of Rs. 85—5/2—100 (revised scale Rs. 80—5/2—95) at each of the Central Prisons at Yeravda and Ahmedabad.

1 Clerk in the scale of Rs. 25—5/2—55 and dearness allowance at the sanctioned rate at each of the following prisons :—

Yeravda Central Prison,
Ahmedabad Central Prison,
Belgaum Central Prison,
Nasik Road Central Prison,
Thana District Prison,
Arthur Road Prison, Bombay,
His Majesty's House of Correction, Bombay.

2. The increase in work has been caused by factors of a permanent character and is distinct from the increase caused by the recent political disturbances. These factors are—the systsem of periodical review of the cases of long-term prisoners, through Advisory Boards, greater facilities in the matter of interviews and correspondence and other jail conditions, more liberal system of remissions, a greater attempt to segregate different classes of prisoners, improvements in jail industries, etc.

It has been found by experience during the last two years that the additional staff is quite necessary to cope with the increased volume of work. It is now, therefore, proposed to make the above appointments permanent with effect from the 1st April 1943.

		Rs.
Grand Total—28, Jail and Convict Settlements ..	Recurrent ..	*Nil.*
	Non-recurrent ..	*Nil.*
	Total ..	*Nil.*

29, POLICE.

ITEM 25. Creation of the post of a Steward at the Northcote Police Hospital, Bombay.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,513
Total ..	.. ,, 1,513	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The two clerks at the Northcote Police Hospital, Bombay, are fully engaged with their present duties and the S. M. S. Officer in sub-charge has to do a part of the Steward's department work, viz. to maintain dead stock register, to receive raw articles of diets and to keep accounts of clothing and other articles and supplies of the Hospital in addition to his administrative and professional duties. In the interest of the lay administration of the hospital, it is considered necessary to relieve him of these duties by creating temporarily a post of Steward in the grade of Rs. 95—5—125.

The extra expenditure during the year 1943-44 will be Rs. 1,513 as shown below :—

	Rs.
A—Presidency Police, Hospital Charges—	
Pay of Establishment	1,045
Allowances, Honoraria—House Rent and other allowances ..	468
Total ..	1,513

ITEM 26. Increase in the clerical staff of the offices of District Superintendents of Police.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, *Nil.*	Ultimate annual recurrent ..	,, 15,924

Remarks.—In March 1941, Government reviewed the system prevailing in the offices of District Superintendents of Police, of employment of literate Head Constables and Constables taken from the executive force to assist in the clerical work in these offices. This system was considered to have many objectionable features; the executive force is also deprived of the services of competent policemen which it can ill afford to lose. As a first instalment of the reform to replace by clerks the literate constables who were drafted from the executive force to the offices of District Superintendents of Police to do clerical work, Government sanctioned the appointment of 2 junior grade clerks in the office of the District Superintendent of Police, Kaira, and also of 3 selection grade clerks and 22 junior grade clerks for the offices of other District Superintendents of Police and the reversion of 2 Head constables and 23 constables to the executive force. This staff was subsequently made permanent. The position was again reviewed in November 1941 and it was recommended to Government that the reform should be pursued further and more constables should be released for the executive force the strength of which was being greatly increased and which therefore required the services of trained personnel. Government accordingly sanctioned an additional instalment of 3 selection grade clerks in the scale of Rs. 80—5/2—95, 21 junior grade clerks in the scale of Rs. 25—5/2—55 and 1 junior clerk in the scale of Rs. 50—5/2—90 (for the office of the Superintendent of Police, B.B. & C.I. Railway), releasing 25 constables more for the District Executive Force. It is now proposed to make these clerks permanent. The cost of the proposal for 12 months of the year amounts to Rs. 9,960 as shown below :—

29, Police—District Executive Force—District Police.

	Cost per mensem. Rs. a. p.
Pay of Establishment—	
Pay of 3 clerks in the scale of Rs. 80—5/2—95	240 0 0
Pay of 21 clerks in the scale of Rs. 25—5/2—55	525 0 0
Pay of 1 clerk in the scale of Rs. 50—5/2—90	50 0 0
	815 0 0
Allowances, Honoraria etc.—	
Compensatory Allowance to 2 clerks in Thana at Rs. 7-8-0 per mensem each	15 0 0
Total ..	830 0 0
	×12
Grand Total ..	9,960 0 0

29, POLICE—contd.

ITEM 27. Provision of investigating staff in certain districts.

Recurrent ..	.. Rs. 20,480	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 20,480	Ultimate annual recurrent ..	„ 27,961

Remarks.—For the better investigation and detection of crime the Inspector General of Police recommended the setting up of a Local Crime Branch in each of the districts with a strength of 1 Sub-Inspector, 2 Head Constables and 5 Constables. The duties of the Branch would be to investigate important cases particularly those requiring sustained attention which may be made over to them by the District Superintendent of Police and Sub-divisional police officers and to collect, collate and disseminate information regarding certain types of serious crime. As the cost of introducing this scheme in all districts at the same time would be considerable, the Inspector General of Police recommended its introduction in the districts of Kaira, Thana, East Khandesh, Poona, Dharwar, Sholapur and Belgaum to begin with. Government accepted this recommendation and have decided to put it into effect from 1st April 1943 in these Districts. As the District Superintendents of Police of Kaira, Poona and Dharwar can each provide the requisite staff of 2 Head Constables and 5 Constables from the existing strength of their districts, the net extra staff required is 7 Sub-Inspectors, 8 Head Constables and 20 Constables *plus* 3 Constables as leave reserve. The cost of this extra staff for 11 months of the year comes to Rs. 20,480 as shown below :—

29, Police—District Executive Force.

	Cost per mensem. Rs.
Pay of Establishment—	
7 Sub-Inspectors in the scale of Rs. 75—5—145—150—160 ..	525
8 Head Constables : 2 in Thana, 2 in East Khandesh, 2 in Sholapur on Rs. 28 per mensem and 2 in Belgaum on Rs. 27 per mensem.	222
23 Constables : 6 in Thana, 6 in East Khandesh, 6 in Sholapur on Rs. 20 per mensem in the scale of Rs. 20—1/3—1/7—2/10—24 and 5 in Belgaum in the scale of Rs. 19—1/3—1/7—2/10—23.	455
Literacy allowance to 8 Head Constables and 23 Constables at Rs. 2 per mensem	62
	1,264
Allowances, Honoraria, etc.—	
House rent to 7 Sub-Inspectors : Kaira Rs. 12, Thana Rs. 35, East Khandesh Rs. 25, Poona Rs. 20, Sholapur Rs. 15, Dharwar Rs. 16 and Belgaum Rs. 15	138
Conveyance allowance to 7 Sub-Inspectors at Rs. 20 per mensem ..	140
Clothing allowance to 7 Sub-Inspectors at Rs. 3-5-4 per mensem ..	23⅓
Compensatory allowance to 2 Head Constables Rs. 9 and 6 Constables Rs. 7 at Thana, and 2 Head Constables Rs. 3 and 6 Constables Rs. 2 at Sholapur	78
	379⅓
Contingencies—	
House rent to 2 Head Constables and 6 Constables at Thana Rs. 10, 2 Head Constables and 6 Constables in East Khandesh Rs. 5, 2 Head Constables and 6 Constables in Sholapur Rs. 4 and 2 Head Constables and 5 Constables in Belgaum Rs. 4 ..	180
Clothing charges for 8 Head Constables and 23 Constables at Re. 1-4-0	38¾
	218¾
Total ..	1,862-1-4 × 11
	20,482-14-8 or Rs. 20,480 in round figures.

29, POLICE—contd.

ITEM 28. Conversion of a temporary post of Sub-Inspector in the Criminal Investigation Department, Poona, into a permanent one.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, *Nil.*	Ultimate annual recurrent ..	,, 2,292

Remarks.—In order to cope with the increase of work in the Criminal Investigation Department, Poona, temporary appointments of two Sub-Inspectors and 2 Head Constables were sanctioned in 1940, 1 Sub-Inspector for the intelligence branch and 1 Sub-Inspector and 2 Head Constables for the ministerial branch. In 1941 a permanent communist branch was established in the Criminal Investigation Department and the services of the temporary Sub-Inspector sanctioned for the intelligence branch was utilised for this branch. This appointment as well as the appointment of the Sub-Inspector and 2 Head Constables for the ministerial branch have been retained on a temporary basis up to 31st March 1943. As the services of the temporary Sub-Inspector for the communist branch are permanently required it is now proposed to convert the temporary post into a permanent one. The cost involved in the creation of a permanent additional post comes to Rs. 1,730 for 12 months of the year as shown below :—

29, Police—Criminal Investigation Department—Presidency.

	Cost per mensem.
	Rs.
Pay of Establishment—	
1 Sub-Inspector in the scale of Rs. 75—5—145—150—160 ..	75
Special pay Rs. 45 per mensem	45
	120
Allowances, Honoraria, etc.—	
House rent Rs. 20 per mensem	20
Clothing allowance Rs. 4 per mensem	4
	24
Total ..	144
	× 12
Total ..	1,728
	or
	Rs. 1,730 in round figures.

ITEM 29. Appointment of an additional Sub-Police Prosecutor for the Ahmednagar District.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, *Nil.*	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—There are two permanent Police Prosecutors in the Ahmednagar District, now both stationed at Ahmednagar. One conducts cases from the Northern Division and the other those from the Southern Division.

There are in all 41 Magistrates' Courts in the Ahmednagar District and in addition a whole-time Resident Magistrate was appointed in 1941 at Belapur Road. As it was impossible for the two Police Prosecutors to do any more work than they had already the appointment of a Resident Magistrate at Belapur Road necessitated the appointment of an additional Sub-Police Prosecutor in the Ahmednagar District. A temporary appointment was accordingly sanctioned for a year in December 1941. It has since been continued till the 28th February 1943.

It has however, been represented to Government now that 2 Police Prosecutors are entirely inadequate for the amount of work arising in this District even normally apart from the present special circumstances and statistics have been furnished to bear out this contention. The inadequacy of Police Prosecutors who have to move about between the Courts of Magistrates results in frequent adjournments of cases, the waste of magisterial time and delay in disposal.

It is therefore now proposed to continue this appointment temporarily. The cost of the proposal for a full year will be Rs. 2,400.

ITEM 30. Appointment of an additional Sub-Police Prosecutor for the Dharwar District.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	*Nil.*	Ultimate annual recurrent ..	„	*Nil.*

Remarks.—It was represented to Government that the three appointments of Sub-Police Prosecutors sanctioned for Dharwar District were found to be inadequate to deal with the heavy number of cases to which this Prosecuting staff attended. To afford relief to this staff an experiment was tried to utilise the services of the Railway Police Prosecutor at Hubli to assist in the District Prosecution work of Hubli Town and Taluka. This experiment was found to be unsatisfactory from the point of view of both the Railway and the District work and had to be abandoned. The recent addition of two posts of Resident Magistrates, First Class, one at Gadag and the other at Haveri has made the inadequacy of the prosecuting staff even more acute. Government therefore sanctioned an additional appointment of a Sub-Police Prosecutor up to 28th February 1943. This appointment is now proposed to be continued. The cost of the proposal for 12 months of the year amounts to Rs. 2,400.

ITEM 31. Reorganisation of the Broach and Panch Mahals District Police.

Recurrent	..Rs.	3,150	Non-recurrent ..	..Rs.	*Nil.*
Total ..	.. „	3,150	Ultimate annual recurrent	.. „	4,133

Remarks.—There is only one Sub-Divisional Police Inspector at present in the Panch Mahals District. This is now found to be quite inadequate for proper disposal of the work, arising out of the normal volume of crime in the district particularly in view of the complications caused by the district being intercepted and surrounded by numerous Indian States.

The Panch Mahals District consists of 5 talukas which group themselves naturally into two distinct and separate parts with state territory intervening in between. It is necessary to supplement the supervisory Police staff of the District to attain a reasonable standard of efficiency in investigation and Police work generally. The present Police staff of the District which consists of a Deputy Superintendent of Police assisted by two Inspectors one of them occupied almost wholly as Home Inspector and Inspector for Godhra Town, is inadequate. The cheapest way of strengthening the superior establishment would be to sanction an additional Inspector or to share the work in the District with the present Sub-Divisional Inspector.

29, POLICE—contd.

It is therefore proposed to sanction the appointment of an additional Sub-Divisional Police Inspector with his Head-quarters at Dohad and also to sanction 1 Constable-writer and 1 Constable orderly for him. The cost of this establishment for 11 months of the year 1943-44 amounts to Rs. 3,150 as detailed below :—

29, Police—D. E. F.—District Police.

	Cost per mensem. Rs. a. p.
Pay of Establishment—	
1 Inspector of Police in the scale of Rs.180—5/2—255—270—300	180 0 0
2 Constables in the scale of Rs. 20—1/3—1/7—2/10—24..	40 0 0
Literacy allowance to 2 Constables at Rs. 2 per mensem each	4 0 0
Writer's allowance to 1 Constable at Rs. 2 per mensem ..	2 0 0
	226 0 0
Allowances, Honoraria, etc.—	
Conveyance allowance to 1 Inspector at Rs. 25 per mensem	25 0 0
House-rent allowance to 1 Inspector at Rs. 23-3-0 per mensem	23 3 0
Clothing allowance to 1 Inspector at Rs. 3-12-0 per mensem	3 12 0
Clothing allowance to 2 Constables at Rs. 1-4-0 per mensem each	2 8 0
	54 7 0
Contingencies—	
House-rent allowance to 2 Constables at Rs. 3 per mensem each	6 0 0
Total ..	286 7 0
	× 11
	3,150 13 0
	or
	Rs. 3,150 in round figures.

29, POLICE—contd.

ITEM 32. Increase in the strength of the Police Stations of Bombay City to deal with clerical work.

Recurrent	..Rs. 7,623	Non-recurrent ..	..Rs. 8,297
Total ..	.. ,, 15,920	Ultimate annual recurrent	.. ,, 8,974

Remarks.—The present strength of the clerical establishment working in the seventeen Police Stations in Bombay City was determined and sanctioned in 1927. Since then various factors have very greatly increased the work of the Police Stations, and what constituted an adequate strength in 1927 is no longer so now, e.g., special Acts of the Legislature, elaboration of departmental procedure, increase in crime and the increasing recourse of the public to the Police for redress of their grievances. This increase in the work led to the practice of drafting away unofficially the literate members of the executive staff to do the additional clerical work. This practice has objectionable features, the chief one being that the Executive force is to that extent weakened, very often of its most experienced members. The Executive force incidentally can least afford to be so weakened at the present juncture. It has therefore been represented to Government that the staff doing clerical work at the seventeen Police Stations requires strengthening. The addition of 5 Head Constables and 22 Constables, with a leave and training reserve of 4 Constables has been proposed. Out of this establishment it is proposed to sanction 2 Head Constables and 11 Constables permanently and the remaining establishment of 3 Head Constables and 15 Constables as a temporary addition. The cost of the proposal for the 11 months of 1943-44 amounts to Rs. 15,920 as detailed below :—

29, Police—Presidency Police—City Police.

	Cost per mensem. Rs.
Permanent Establishment—	
Pay of establishment—	
2 Head Constables in the scale of Rs. 38—1—50	76
11 Constables in the scale of Rs. 30—½—33—1/3—36	330
Writer's allowance to 17 Head Constables @ Rs. 10 per mensem each ..	170
	576
Allowances, Honoraria, etc.—	
House rent allowance to 2 Head Constables @ Rs. 10 per mensem each.	20
House rent allowance to 11 Constables @ Rs. 7 per mensem each ..	77
	97
Contingencies—	
Clothing charges of 2 Head Constables and 11 Constables @ Rs. 1-8-8 per mensem	20
Total ..	693
	× 11
	7,623
Add—	
Non-recurrent expenditure—	
Cost of furniture	300
	7,923
Temporary Establishment—	
Pay of Establishment—	
3 Head Constables in the scale of Rs. 38—1—50	114
15 Constables in the scale of Rs. 30—½—33—⅓—36	450
	564
Allowances, Honoraria, etc.—	
House rent allowance to 3 Head Constables at Rs. 10 per mensem each.	30
House rent allowance to 15 Constables at Rs. 7 per mensem each ..	105
	135
Contingencies—	
Clothing charges to 3 Head Constables and 15 Constables at Rs. 1-8-8 per mensem	28
Total ..	727
	× 11
	7,997
Grand Total ..	15,920

29, *POLICE*—contd.

ITEM 33. Creation of a permanent post of Sub-Inspector in the Criminal Investigation Department, Bombay.

Recurrent	.. Rs.	2,940	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	2,940	Ultimate annual recurrent	.. „	3,509

Remarks.—In 1940 the Commissioner of Police represented to Government that the Muslim branch in the Criminal Investigation Department, Bombay, required to be strengthened consequent upon the deterioration in the internal political situation in the country. A temporary appointment of a Sub-Inspector was accordingly sanctioned for a period of one year. It has been found necessary to continue this appointment from year to year. As however the work of this branch has shown no signs of abatement but has on the contrary increased due to developments in Muslim politics and the normal Hindu-Muslim tension in the City, it is proposed to sanction the appointment as a permanent measure from 1st March 1943. The cost involved comes to Rs. 2,940 as shown below :—

29, Police, C. I. D., Bombay.

	Cost per mensem.
	Rs.
Pay of Establishment—	
Pay of Sub-Inspector in the scale of Rs. 125—5—200	125
Special pay Rs. 30 per mensem	30
Allowances, honoraria etc.—	
Conveyance allowance Rs. 20 per mensem	20
Clothing allowance Rs. 10 per mensem	10
Contingencies—	
House rent	60
	245
	× 12
Total ..	2,940

ITEM 34. Conversion of one of the three posts of Sub-Inspectors of Police sanctioned for the Police Wireless Communication Scheme in Bombay City into that of a Deputy Inspector.

Recurrent	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	4,800
Total ..	.. „	4,800	Ultimate annual recurrent	.. „	*Nil.*

Remarks.—When the Police Wireless Communication Scheme was introduced in Bombay City with effect from 1st April 1942, three posts of Sub-Inspectors were sanctioned for the operation and maintenance of the wireless sets. The Commissioner of Police has now reported that one of the Sub-Inspectors, who originally initiated the Police Wireless Scheme, has been

appointed to officiate as Deputy Inspector in the Armed Section and that, as there is no other senior officer of the rank of Sub-Inspector in the Bombay City Police Force with a sufficient technical knowledge of the operation and maintenance of wireless sets, this officer had to be asked to supervise the work of the other two Sub-Inspectors in addition to his own duties as Deputy Inspector, Armed Branch. The Commissioner of Police has simultaneously represented that in view of the development of the wireless communication scheme it is now necessary to have an officer of higher rank than that of a Sub-Inspector to be in charge of it and has accordingly recommended the conversion of one of the three posts of Sub-Inspectors into that of a Deputy Inspector. The recommendation has been accepted and has already been given effect to temporarily till 28th February 1943. It is now proposed to continue this arrangement temporarily. No provision has been made for the Sub-Inspector in next year's budget. The expenditure involved during 1943–44 amounts to Rs. 4,800 as shown below :—

29, Police—Criminal Investigation Department, Bombay.

	Cost per mensem.
	Rs.
Pay of Establishment—	
Pay of 1 Deputy Inspector at Rs. 275 per mensem	275
Allowances, Honoraria etc.—	
Travelling allowance (fixed)—	
Conveyance allowance of Deputy Inspector at Rs. 25 per mensem ..	25
Clothing allowance—	
Clothing allowance of Deputy Inspector at Rs. 10 per mensem ..	10
Contingencies—	
House Rent—	
House rent of Deputy Inspector at Rs. 90 per mensem	90
Total ..	400
	× 12
Total cost for 12 months ..	4,800

ITEM 35. Increase in the strength of the court duty Police staff attached to Presidency Magistrates' Courts, Bombay.

Recurrent .. .. Rs.	4,163	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. „	4,163	Ultimate annual recurrent .. „	4,580

Remarks.—The court duty staff of four Courts of the Presidency Magistrates consists of 1 Head Constable and 4 constables per Court and the Court duty staff of one Court consists of 1 Head constable and 7 constables, i.e. 5 Head Constables and 23 Constables in all. Three of these Courts are permanent and two are temporary. It has been brought to the notice of Government that the number of constables allotted to each Court is insufficient for the duties entrusted to the constables. The constables have to escort prisoners from the Court room to the cells, keep order in the Court, call out witnesses, get prisoners bailed or bonded etc. The insufficiency of the number of Constables on duty results in general inconvenience and in the waste of magisterial time. It has been represented to Government that it is essential to increase the number of constables in each unit of the Court duty staff of these five Courts to 8. In view of the urgency of the requirements, Government sanctioned up to 28th February 1943, 17 additional constables for these five Courts so as to increase each unit to 1 Head Constable

and 8 constables, i.e., 5 Head Constables and 40 constables in all. It is now proposed to make permanent 9 constables attached to the three permanent Courts of Presidency Magistrates. The cost of the proposal for the 12 months of 1943-44 comes to Rs. 4,163 as detailed below :—

29, Police—Presidency Police—City Police.

	Cost per mensem. Rs. a. p.
Pay of Establishment—	
9 constables in the scale of Rs. 30—½—33—½—36 ..	270 0 0
Allowances, Honoraria etc.—	
House rent allowance for 9 constables at Rs. 7 each per mensem.	63 0 0
Contingencies—	
Clothing charges for 9 constables at Rs. 1-8-8 each per mensem.	13 14 0
	346 14 0
	× 12
	4,162 8 0
	or
	Rs. 4,163 in round figures.

ITEM 36. Continuance of the post of the additional stenographer in the Office of the Commissioner of Police, Bombay.

Recurrent .. .. Rs.	*Nil.*	Non-recurrent .. .. Rs.	1,485
Total .. .. ,,	1,485	Ultimate annual recurrent .. ,,	*Nil.*

Remarks.—In March 1942 the Commissioner of Police represented to Government that the arrangement for confidential work in his office was very unsatisfactory. There is at present only one confidential clerk who has to attend to the typing, recording, registering of confidential and secret correspondence dealt with by the Commissioner of Police, Deputy Commissioners of Divisions (I) and (II) and Traffic. The volume of work has increased to such an extent that difficulty is experienced in tracing papers split up between different offices. The work is too much for one clerk to cope with. The Commissioner of Police therefore recommended the opening of a special confidential branch and the appointment of a Personal Secretary and an additional Stenographer to attend to the needs of the other Deputy Commissioners, the former appointment to be on a temporary basis and the latter on a permanent basis. Government accepted the recommendation and sanctioned both the appointments on a temporary basis for a period of one year. It is now proposed to continue the post of the additional stenographer temporarily. The cost involved comes to Rs. 1,485 as shown below :—

29, Police—Presidency Police—Superintendence.

	Cost per mensem. Rs.
Pay of Establishment—	
Pay of stenographer in the scale of Rs. 95—5—140	95
Shorthand allowance Rs. 40 per mensem	40
	135
	× 11
Total ..	1,485

		Rs.
Grand Total—29, Police ..	Recurrent ..	38,356
	Non-recurrent ..	16,095
	Total ..	54,451

37, EDUCATION.

ITEM 37. Extra staff and additional grant for contingencies for the Gujarat College, Ahmedabad.

Recurrent ..	.. Rs.	5,643	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	5,643	Ultimate annual recurrent	.. ,,	8,355

Remarks.—In order to meet the increasing demand for admission to the Science course in the Gujarat College, Ahmedabad, Government authorised the Principal to admit 30 more students to the Inter-Science class with effect from June 1940. This has naturally resulted in corresponding increase in the number of students in the Junior and Senior B.Sc. classes in 1941 and 1942, respectively. For 1940-41 to 1942-43 Government sanctioned temporarily an additional staff of 3 demonstrators—one each for Physics, Biology and Chemistry, 2 Laboratory Assistants, 5 Laboratory Hamals and contingencies for the current year are Rs. 1,965. The tenure of the staff expires on 28th February 1943. The staff had been sanctioned temporarily in 1940 as the question of limiting the number of students was not then finally decided. As the increased number of students will be maintained in future, it is proposed to make the staff permanent. The details of the cost are as follows :—

Staff.		Cost during next year, 9 months.	Average annual cost.
		Rs.	Rs.
(1) Three full-time Demonstrators—one each for Physics, Biology and Chemistry in the scale of Rs. 75—5—175.		2,025	4,500
(2) Two Laboratory Assistants one each for Physics and Chemistry in the scale of Rs. 25—1—45.		450	840
Dearness allowance (6×2×9)		108	....
(3) Five Laboratory Hamals—2 each for Chemistry and Physics and one for Biology on Rs. 15 per mensem each.		675	900
Dearness allowance (5×6×9)		270	....
		3,528	6,240
Contingencies—	Rs.		
Physics	400		
Chemistry	875		
Biology	440		
Petrol	400		
	2,115	2,115	2,115
		5,643	8,355

The cost on account of the staff is more than covered by the additional fee receipts from the increased number of students.

ITEM 38. Conversion of the temporary post of a Wireless Operator at the College of Engineering, Poona, in the scale of Rs. 90—5/2—140 into a non-pensionable and permanent post of a Technical Assistant and Wireless Operator in the scale of Rs. 95—5/2—140.

Recurrent ..	.. Rs.	1,185	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	1,185	Ultimate annual recurrent	.. ,,	1,380

Remarks.—Radio communication is a compulsory subject for the degree examination of B.E. (Electrical). This subject is also included in the course of Electrical Engineering for the final year of the D.M.E.E. Class. Hitherto merely theoretical instruction was given in this subject. Under instructions from the University a certain amount of practical or laboratory work has now to be done by the candidates and the work done has to be certified by the College Authorities. A radio set has, therefore, been set up in the College with a view to enable the authorities to give practical instructions to the students in this subject. Under the rules framed by the Director General of Posts and Telegraphs the transmitting apparatus requires to be worked by a person holding a non-commercial operating certificate or a certificate of competency as Wireless Operator. To meet the necessity detailed above, a post of Wireless Operator on

the pay scale of Rs. 90—5/2—140 was created till the end of February 1939. This post was continued since then from time to time on a temporary basis. It has been now represented that the post should be sanctioned permanently. It is therefore proposed that the designation of the post should be changed into " Technical Assistant and Wireless Operator " in the scale of Rs. 95—5/2—140 and that the post should be sanctioned permanently on a non-pensionable basis. The cost during the next year will be Rs. 1,185 and the ultimate annual cost on account of the proposal will be Rs. 1,380.

ITEM 39. Grant of Vacation Pay to teachers in schools and Assistant Lecturers in Colleges.

Recurrent ..	.. Rs.	6,358	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	6,358	Ultimate annual recurrent	.. ,,	6,358

Remarks.—Government have approved administratively the proposal that in the case of temporary appointments in permanent vacancies, vacation pay should not be withheld by the earlier termination of the appointments.

It is desirable that persons appointed to substantive vacancies should receive pay for the academic year, including vacations, even if an earlier termination of their appointment is necessitated by the exigencies of the service. The practice in private educational institutions of terminating the appointment of teachers, etc., before the commencement of the vacation and of depriving them of vacation pay has been the subject of much criticism and Government has warned non-Government aided schools against such a practice. It is desirable that Government should set an example by paying its employees appointed to permanent vacancies for the academic year including vacations.

An amount of Rs. 2,500 is required for vacation pay to teachers in Government secondary schools and Rs. 3,858 for Assistant Lecturers in Government Colleges.

ITEM 40. Grant of special pay to certain posts in the Bombay Educational Service Class II.

Recurrent ..	.. Rs.	8,280	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	8,280	Ultimate annual recurrent	.. ,,	8,280

Remarks.—The School Board Administrative Officers and the Principals of the Training Colleges for Men at Poona, Ahmedabad and Dharwar, who are in the Bombay Educational Service Class II, are now eligible for the revised Bombay Educational Service Class II scale of Rs. 170—500. As a rule, these posts are filled by promotion from the members of the Subordinate Educational Service, who generally get an increase of Rs. 10 per mensem only over their Subordinate Educational Service pay on promotion to the posts in question. The duties of these posts are more onerous and responsible than those of other posts in the cadre. Although they are Government servants, the Administrative Officers have to work in consultation with the elected School Boards. The new Primary Education Act vests in Administrative Officers certain important functions previously performed by School Boards and the duties therefore call for the exercise of considerable tact, shrewdness and foresight. Consequently, picked men have to be chosen to fill these responsible posts. The Primary Training Colleges at Poona, Ahmedabad and Dharwar are important institutions and the heads of these colleges hold what are regarded as key positions so far as Primary Education is concerned. It is, therefore, proposed to give a Special Pay of Rs. 30 per mensem to the incumbents of the 20 posts of School Board Administrative Officers and the three posts of Principals of the Training Colleges for Men at Poona, Ahmedabad and Dharwar in the Bombay Educational Service Class II with effect from the 1st April 1943.

ITEM 41. Creation of an additional post of Demonstrator in Zoology at the Royal Institute of Science, Bombay.

Recurrent	.. Rs.	900	Non-recurrent ..	.. Rs.	*Nil.*
Total	.. ,,	900	Ultimate annual recurrent	.. ,,	1,200

Remarks.—The present staff in Zoology at the Royal Institute of Science consists of—

(1) One Professor in the Indian Educational Service.

(2) One Assistant Lecturer in the Subordinate Educational Service.

(3) One Demonstrator in the Subordinate Educational Service.

This staff has been found by experience to be inadequate for efficient teaching of the subject. This year the number of students taking Zoology has increased from 13 to 33. A scrutiny of the work done by the members the staff shows that the Professor and the Assistant Lecturer are overworked and it is necessary to give them relief from the work of supervising the

practicals. This can be done by sanctioning an additional post of a Demonstrator. This additional post is also necessary according to University requirements. It is, therefore, proposed to create this additional post on Rs. 100 per mensem from June 1943. The post has been created temporarily for the current year till the end of February 1943.

The proposal involves an extra cost of Rs. 900 during the next year for 9 months, while the average annual extra cost will be Rs. 1,200. If the scale of Rs. 75—5—175 which has recently been administratively approved by Government is made applicable to this demonstrator the extra cost during the next year will be reduced by Rs. 225 to Rs. 675; while the average annual extra cost will be increased by Rs. 300 to Rs. 1,500. On the other hand the additional income from fees is Rs. 3,600.

ITEM 42. Conversion of 16 part-time posts of Demonstrators on Rs. 50 per mensem each into 8 full-time posts on Rs. 75—5—175 each and the revision of the pay scale of 18 full-time Demonstrators on Rs. 100 per mensem to Rs. 75—5—175 each.

Extra recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. *Nil.*
Total	,, *Nil.*	Ultimate annual recurrent	,, 9,000

Remarks.—The question of the revision of the terms of appointment of Demonstrators in Government Arts Colleges has been under consideration for a long time. The Conference of Principals held in 1941 urged that Demonstrators should be permanent and full time. The present system of temporary and part-time Demonstrators has not worked well. It was intended that promising graduates should have facilities and leisure for post-graduate studies while working as Demonstrators. But the laboratory work that they have to do is found to be too strenuous and leaves no leisure for other studies. Frequent changes of Demonstrators has also led to periodic dislocation and their experience is also lost to the Colleges. For the sake of efficiency it is essential to appoint permanent Demonstrators and a time-scale is necessary to keep them contented. After full consideration Government has adminstratively approved the following proposals:—

(1) 16 out of the 23 part-time posts of Demonstrators on Rs. 50 per mensem each should be converted into 8 full-time posts;

(2) a common time-scale of pay of Rs. 75—5—175 should be sanctioned for the existing 18 full-time posts of Demonstrators on Rs. 100 per mensem *plus* the additional 8 referred to in (1) above;

(3) the present full-time Demonstrators who draw a fixed pay of Rs. 100 per mensem each should be started on Rs. 75 per mensem in the revised scale with a personal pay of Rs. 25 to be merged into future increments, subject to the condition that if any of these Demonstrators hold their present posts in a substantive capacity, their appointments to the posts carrying the revised scale of Rs. 75—5—175 should be made after obtaining from them an agreement contracting themselves out of the provisions of Bombay Civil Services Rule 41.

Of the 16 part-time posts on Rs. 50 per mensem, two have already been converted into one full-time post on Rs. 100 per mensem from 1st July, so that there are at present 19 full-time Demonstrators on Rs. 100 per mensem each and 14 part-time Demonstrators on Rs. 50 per mensem. All the incumbents of the posts of Demonstrators hold appointments in an officiating capacity. The present annual cost on account of these full-time and part-time Demonstrators is Rs. 31,200. In accordance with the above proposals the cost for next year on account of 26 (19+7) full-time Demonstrators on Rs. 75—5—175 will be Rs. 29,100, so that there will be no extra cost next year. The average annual extra cost on account of the proposals will be about Rs. 9,000.

ITEM 43. Additional ministerial staff for the College of Engineering, Poona.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 720
Total ..	.. ,, 720	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—Owing to increased admissions of 200 students to the College of Engineering, Poona (which has now over 600 students), the clerical and other work in the College has increased. The Advisory Committee of the College considered the question at its meeting held in April last and has recommended that a qualified librarian and an accounts clerk be sanctioned for the College in addition to the existing clerical staff.

The library of the College is at present managed by a member of the College staff with the help of one clerk. In a college of this type where specialised training is given there is need of a trained librarian. Also in view of the volume of annual expenditure which amounts to over Rs. 2,25,000 and also of the fact that the Principal has been allowed to carry out minor works and current and special repairs to all college buildings it is desirable that the College should have a qualified Accountant in order to maintain the accounts properly which are of a complicated nature. The question of the appointment of a Librarian has been postponed and

it is proposed to create a temporary post of an Accountant in the scale of Rs. 80—5—140 from June next.

ITEM 44. Creation of a post of electrical mechanician at the College of Engineering, Poona.

Recurrent	.. Rs.	*Nil.*	Non-recurrent	.. Rs.	585
Total ..	.. „	585	Ultimate annual recurrent	.. „	*Nil.*

Remarks.—The Principal, College of Engineering, Poona, has represented the need of a competent electrician who could carry out repairs and adjust the various electrical installations and who would work the Arc Welding Plant for imparting instruction to students. The Principal represents that as it is not possible for the existing two mechanicians to carry out the repairs and adjustments and as no other member on the staff of the workshop has the necessary qualifications, it is necessary to engage the services of an electrician with a 1st class Electrical Supervisor's Certificate of the Government of Bombay who will be able to effect all repairs to motors, batteries, wiring, etc. and to work the Arc Welding plant. It is, therefore, proposed that a temporary post of an electrical mechanician at the college on the scale of Rs. 65—5/2—80—5/2—100 be sanctioned from 1st June 1943.

ITEM 45. Acquisition of a plot of land for the purposes of an Agricultural farm for the Government High School, Satara.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent	.. Rs.	31,000
Total ..	.. „	31,000	Ultimate annual recurrent	„	*Nil.*

Remarks.—A plot of land measuring about 22 acres and 8 gunthas has been leased for the purposes of an Agricultural farm for the Government High School, Satara, converted into an Agricultural High School in June 1939, on an annual rental of Rs. 1,175. It is essential to provide a suitable permanent site for the school farm and the land leased at present should therefore be acquired for the purpose. When the land is leased for the school farm, it is cleared of all weeds, insects, etc. and by labour and systematic manuring it becomes more fertile and consequently the value of the land is raised. This rise in value will become the landlord's gain if the landlord does not agree to renew the lease after the stipulated period. Also in the land leased for a short period, it is not desirable to put up the necessary farm sheds of a permanent nature and temporary farm sheds are required to be erected, which are not only uneconomical but practically useless as they need constant repairs. Temporary sheds are also not proof against rain, strong wind, and fire and mice which cause considerable damage to food-stuffs, manures, and stored produce. Further, perennial fruit trees such as Chikoos, Guavas, Mosambis, Cocoanuts, etc. need to be planted both for educational and economic reasons. This cannot, however, be done unless the land is acquired.

There is no other suitable plot of land near the school. The land suggested for acquisition is reported to be quite suitable for the school farm in view of its proximity to the City and the irrigation facilities it possesses.

A well developed farm is an asset to an Agricultural High School from educational as well as from economic points of view and for the success of the Agricultural scheme introduced in the Satara High School, it is proposed to acquire the land for the school farm at a cost of Rs. 50,000.

As however, the proposal involves a considerable expenditure it is intended to acquire the land in two instalments. The provision of Rs. 29,000 proposed for next year is, therefore, necessary for acquiring the first instalment of land. As the land when acquired will require fencing, an additional sum of Rs. 2,000 will be necessary in 1943–44.

ITEM 46. Grant to Local Authorities for additional Agricultural bias classes started by them.

Recurrent ...	.. Rs.	1,600	Non-recurrent	.. Rs.	2,000
Total ..	.. „	3,600	Ultimate annual recurrent	.. „	1,600

Remarks.—With a view to meeting the common criticism that the education given in Primary Schools is too literary in its outlook and in its methods, Government in 1923 introduced the agricultural bias curriculum for rural children. The utility of these agricultural bias classes was examined by Government again in 1935 and it was decided that these classes should be treated as normal educational institutions for rural areas. It was not possible for Government, however, for want of funds to admit until recent years the expenditure of the Local Authorities on additional agricultural bias classes opened by them. The classes opened by some of the Local Authorities have since been sanctioned by Government and the expenditure of the Local Authorities on that account is now being admitted for Government grant. It is expected that about 10 more such classes will be opened by the Local Authorities next year. It is accordingly proposed to make a provision of Rs. 3,600—Rs. 1,600 recurrent and Rs. 2,000 non-recurrent—in the next year's budget to enable Government to pay grant to the Local Authorities on account of such classes.

ITEM 47. Grant-in-aid to English Classes attached to (non-Urdu) Primary Girls' Schools.

Recurrent ..	.. Rs. 1,000	Non-recurrent ..	.. Rs. *Nil.*
Total .. .	.. „ 1,000	Ultimate annual recurrent	.. „ 1,000

Remarks.—In 1941 Government sanctioned a scheme for aiding English classes attached to Urdu Primary Schools for girls on certain conditions. There is need for giving similar financial help to English Classes attached to other Primary schools for Girls in the interest of higher education for girls in small towns.

There are 6 classes attached to Girls' schools managed by Local Bodies and 6 to those managed by Private Bodies. The proposal involves a recurring liability of Rs. 1,000 (Rs. 500 for local bodies and Rs. 500 for private bodies). This will be an experimental scheme for three years and the position will be reviewed at the end of that period.

ITEM 48. Payment of "Dole" in the form of regular attendance scholarships to children of Aboriginal and Hill Tribes attending aided Voluntary Schools in the Kolaba District.

Recurrent ..	.. Rs. 3,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 3,000	Ultimate annual recurrent	.. „ 3,000

Remarks.—To encourage attendance in schools of children of Hill Tribes like the Katkaris and Thakurs in the Kolaba District, a dole in the form of a small measure of rice or paddy for every day of attendance is given to children of these tribes in the District Local Board Schools. The expenditure on this account is about Rs. 6,000 and is included in the datum line of expenditure of the Local Authority concerned. The number of approved primary schools has recently increased on account of the Government scheme of recognition of and grant-in-aid to voluntary primary schools and a suggestion has been made that the system of dole should now be extended to children of these tribes attending voluntary schools also. As it has been found difficult to distribute doles to children, it has been suggested that instead of doles, scholarships for regular attendance should be paid at the rate of 6 pies per day of attendance to those children of the Aboriginal and Hill Tribes who have attended 50 per cent. of the working days in a month in a voluntary school. This system is proposed to be tried for a period of one year in the first instance and will be continued if found successful. The proposal involves an annual expenditure of about Rs. 3,000.

ITEM 49. Direct grants to primary schools conducted by Local Authorities and private agencies under the Mass Literacy Scheme.

Recurrent ..	.. Rs. 11,500	Non-recurrent ..	Rs. 3,500
Total ..	.. „ 15,000	Ultimate annual recurrent	.. „ 11,500

Remarks.—A scheme for the liquidation of mass illiteracy was launched by Government during the year 1938-39. The intention underlying the scheme is to encourage voluntary agencies to open primary schools in small villages with no existing school. It was considered that the attendance at such schools was not likely to justify the opening of regular primary schools of the standard required by the Primary Education Act and that, even if such schools were opened by private agencies, the Local Authorities with their existing resources would generally be unable to aid them adequately or in sufficient numbers. The schools opened under the Mass Literacy Scheme, which are known as "Mass Literacy" or "voluntary" schools receive grants direct from Government and not from Local Authorities as in the case of other aided primary schools. The standard of instruction in them is lower than that in ordinary municipal and local board primary schools and is on a level obtaining in "B" class primary schools which are at present aided by Local Authorities in accordance with the provisions of the Primary Education Rules. Local Authorities have also been permitted, subject to certain conditions, to open schools under this scheme and to receive grants from Government. Owing to lack of funds a warning was issued last year as well as this year that no new schools would be registered for grant during the year unless exceptional circumstances existed. This has put a damper on the movement for new schools for two years in succession.

These schools are serving an excellent purpose and deserve every consideration. It is a case of helping people who are prepared to help themselves. The enthusiasm with which this scheme has been taken up by public workers is encouraging. Government therefore proposes to aid such new schools as may be opened in villages with a population of less than 700 during the course of the next financial year and it is expected that the number will be about 100. The provision required for the purpose is Rs. 15,000 as shown below :—

	Rs.
Recurring—	
Maintenance grant to 100 schools at an average rate of Rs. 115 per school ..	11,500
Non-recurring—	
Equipment grant at the rate of Rs. 35 per school	3,500
Total ..	15,000

ITEM 50. Provision on account of the institution of three Government of Bombay scholarships of the value of Rs. 25 per mensem each tenable for 3 years at the I. M. M. T. S. " Dufferin".

Recurrent .. .. Rs.	1,050	Non-recurrent .. Rs.	*Nil.*
Total .. .. „	1,050	Ultimate annual recurrent .. „	2,700

Remarks.—No scholarships are at present awarded by the Government of Bombay to Cadets of this Province admitted for training to the I. M. M. T. S. " Dufferin " and the scholarships available to Bombay candidates are confined to a few awarded by the Government of India and other official and non-official bodies. Such scholarships are awarded by the Government of Bengal to its candidates. The number of candidates from this Province admitted every year is about 12. As the fees are Rs. 50 per mensem and the course is of 3 years, candidates of limited means are unable to join. The need so far as it affects its community has been represented to Goverment by the Akhil Koli Samaj Parishad. It is, therefore, proposed to institute three scholarships of the value of Rs. 25 per mensem each to be awarded annually and tenable for 3 years.

2. The first term at the Ship commences on 10th January and if the scholarships are awarded with effect from 10th January 1943, a provision of Rs. 1,200 will be necessary in the budget for 1943–44 as shown below :—

	Value.	No.	Months.	Rs.
(1) 3 scholarships to be awarded to cadets joining the ship ..	25	3	12	=900
(2) 3 scholarships to be awarded to cadets joining the ship in January 1944 (2 months : January and February 1944).	25	3	2	=150
			Total ..	1,050

The ultimate annual provision on account of the scholarships will be Rs. 2,700.

In instituting these scholarships Government has decided to hold in abeyance two scholarships of the value of Rs. 1,000 per annum tenable at the Indian Military Academy, Dehra Dun, as the Government of India is bearing the full expenditure on this account for the duration of the war. The proposal thus amounts to the conversion of one kind of scholarships into another.

ITEM 51. Institution of seven additional scholarships, five of the value of Rs. 10 per mensem each and two of the value of Rs. 20 per mensem each, and ten additional free studentships in the Reay Art Workshops of the Sir J. J. School of Art, Bombay.

Recurrent .. .. Rs.	1,080	Non-recurrent .. Rs.	*Nil.*
Total .. .. „	1,080	Ultimate annual recurrent .. „	1,080

Remarks.—Prior to 1933, 46 scholarships of Rs. 10 per mensem each and seven scholarships of Rs. 20 per mensem each were awarded to the students of the Reay Art Workshops, and all the students were admitted free. As a result of the Reorganisation Committee's recommendation, however, all the scholarships were abolished and a fee of Rs. 24 per annum was levied from each student attending this section of the school. The withdrawal of scholarships and the imposition of fees led to decline in the number of students from 200 in 1933 to 98 in 1941. The economic condition of bulk of the craftsmen is such that they will not be able to send their children to the School unless some monetary concession is given. Without the training in the

school the craftsmen will not be able to improve the design and finish of their products to suit modern taste and the crafts will deteriorate. The cause of the hereditary craftsmen is deserving of the fullest aid and sympathy. Government contemplates the full reintroduction—by stages if necessary—of the facilities once enjoyed by the students in this Section of the School. Five scholarships of the value of Rs. 10 per mensem each and five scholarships of Rs. 20 per mensem each and ten free-studentships have been instituted, with effect from the current financial year, at the Reay Art Workshops of the Sir J. J. School of Art, Bombay. With a view to encourage the students of the crafts section and as a policy of gradual reintroduction of scholarships and freestudentships which existed in the workshops prior to 1933, it is now proposed to institute seven additional scholarships from the next financial year, five of the value of Rs. 10 per mensem each and two of the value of Rs. 20 per mensem each. It is also proposed to grant ten additional free-studentships for students in the Reay Art Workshops, with effect from the next year. The total annual recurring cost on account of the proposed additional scholarships will be Rs. 1,080 and there will be loss of revenue of Rs. 240 per annum on account of the proposed additional free-studentships.

ITEM 52. Continuance of the temporary posts of one Studio Assistant in the scale of Rs. 75—5—150 and two Demonstrators on an honorarium of Rs. 30 per mensem each in the Commercial Art Section of the Sir J. J. School of Art, Bombay, for one more year.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,664
Total ..	.. „ 1,664	Ultimate annual recurrent	„ *Nil.*

Remarks.—Since its inception in 1935, the Commercial Art Section of the Sir J. J. School of Art, Bombay, grew into a strength of 218 students against 211 in the Painting section of the School in 1941. In spite of the rapid increase in the number of students, there was no increase in the strength of the staff in this section, which was composed of one teacher, one assistant teacher and one fellow, as compared with seven teachers and assistant teachers and three fellows in the Painting Section. Moreover since 1941, Government has sanctioned the addition of the subjects photography, process and block-making and interior decoration to the syllabus of the Commercial Art Section of the School. In view of this the posts of one studio Assistant in the scale of Rs. 75—5—150 and two demonstrators on an honorarium of Rs. 30 per mensem each were created by Government for a period of one year with effect from June 1942. This additional staff has contributed materially to the efficient working of the Section of the school. The principal object in creating this additional staff was the help in teaching work required by the Staff of the Section, which is very small compared with the number of students and the classes. This help is essentially required by the staff. In the circumstances, it is now proposed that the post of the Studio Assistant and those of the two demonstrators should be continued for a year more with effect from the next year. The cost on account of the proposal during the next year will be Rs. 1,664.

ITEM 53. Additional clerical establishment for the offices of the Deputy Educational Inspectors.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 4,680
Total ..	.. „ 4,680	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The clerical work in the offices of the Deputy Educational Inspectors having increased considerably, Government sanctioned 13 additional temporary posts of clerks one each for the offices of the Deputy Educational Inspectors, Thana, Poona, Satara, Sholapur, Ahmednagar, East Khandesh, West Khandesh, Panch Mahals, Surat, Dharwar, Belgaum, Bijapur and Kanara in the scale of Rs. 25—5/2—55 for period of one year, in the first instance, with effect from the 1st April 1942. The work in these offices is on the increase, and there is no possibility of any reduction in work in the future. It is, therefore, proposed to continue the 13 posts for another year.

ITEM 54. Creation of a post of Stenographer in the Office of the Director of Public Instruction.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 1,200
Total ..	.. „ 1,200	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The Director of Public Instruction's office has one permanent stenographer who generally accompanies the Director on tour. The necessity for a second stenographer for

the other officers had long been felt. A makeshift arrangement of using a clerk conversant with shorthand by giving him an allowance was tried for some years but was found most unsatisfactory. Government therefore sanctioned with effect from May 1942 an additional post of Stenographer in the scale of Rs. 100—5/2—135 for the office temporarily for the period ending 28th February 1943 and the allowance given to a clerk was discontinued. The need for the post was also stressed by the officer who was placed on special duty in the Director's office a few years back to examine the working of the office and to suggest the additional establishment required. The post is necessary for efficient and prompt disposal of work. It is proposed to sanction it for one year more.

ITEM 55. Additional clerical staff for the offices of the Educational Inspectors, Bombay Division and Central Division.

Recurrent ..	.. Rs. 2,424	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 2,424	Ultimate annual recurrent	,, 2,520

Remarks.—The clerical work in the offices of the Divisional Educational Inspectors having considerably increased as a result of the transfer of control of the inspection of primary schools from the Local Authorities to Government from 1938, Government sanctioned a staff of ten permanent clerks as shown below for the offices in question in 1941 :—

4 permanent posts for the office of the Educational Inspector, Central Division.

2 permanent posts for the office of the Educational Inspector, Bombay Division.

2 permanent posts for the office of the Educational Inspector, Northern Division.

2 permanent posts for the office of the Educational Inspector, Southern Division.

In addition to the above two posts of clerks each for the offices of the Educational Inspectors Bombay Division and Central Division, were sanctioned temporarily in the scale of Rs. 25—5/2—55 for a period of two years with effect from the 1st April 1941. The experience of the last two years has shown that the clerical work of the two offices is on the increase as a result of the new schemes of education started by Government and in view of the increase in the number of schools. It is, therefore, proposed to sanction permanently, with effect from the 1st April 1943, one post each for the offices of Educational Inspectors, Bombay Division and Central Division, out of the four temporary posts sanctioned for two years in 1941 and to continue the other two posts temporarily for a further period of two years. The extra cost in the next year and the annual average cost will be as shown below :—

	Cost in 1943–44.	Annual average cost.
	Rs.	Rs.
Pay of two clerks at Rs. 40 per mensem each in the scale of Rs. 25—5/2—55 ..	960	1,080
Pay of two clerks at Rs. 35 per mensem each in the scale of Rs. 25—5/2—55 ..	840	1,080
Compensatory Local Allowance to one clerk at Rs. 10 per mensem ..	120	180
Compensatory Local Allowance to one clerk at Rs. 15 per mensem ..	180	180
Dearness allowance to two clerks at Rs. 7–8–0 per mensem each	180	....
Dearness allowance to two clerks at Rs. 6 per mensem each	144	....
Total ..	2,424	2,520

ITEM 56. Additional clerical establishment for the offices of the Inspectresses of Girls' Schools, Bombay Division and Central Division.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,002
Total ..	.. ,, 1,002	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The Inspectresses of Girls' Schools, Bombay Division and Central Division, have been vested with additional powers in regard to the appointments, transfers, etc., of assistant mistresses in Government Secondary Schools, training institutions, etc., and Assistant Deputy Educational Inspectresses and also in regard to the payment of scholarship and fee grants, etc., in respect of non-Government Secondary and special institutions for girls and women. This has involved a considerable amount of additional clerical work in the office of the Inspectresses and it is essential to strengthen the clerical staff of the offices in question. Government have sanctioned the appointment, temporarily up to the end of 31st March 1943, of one additional clerk each for the offices of the Inspectresses of Girls' Schools, Bombay Division and Central Division. It is therefore proposed to continue additional clerks for each of the offices of the Inspectresses of Girls' Schools, Bombay Division and Central Division, for one more year with effect from 1st April 1943.

2. The details of the provision required to be made in next year's budget, are as under :—

Item of expenditure.	Total recurrent cost during 1943-44.	Ultimate annual recurrent cost.
Pay of Establishment—	Rs.	Rs.
2 clerks in the grade of Rs. 25—5/2—55 (average Rs. 40)	720	960
1 for Inspectress of Girls' Schools, Bombay Division and 1 for Inspectress of Girls' Schools, Central Division	(30×12×2)	(40×12×2)
Allowances, Honoraria, etc.—		
Bombay Compensatory Local Allowance for 2 clerks in the office of the Inspectress of Girls' Schools, Bombay Division	120 (10×12×1)	120 (10×12×1)
Dearness allowance at Rs. 7-8-0 per mensem to two clerks in the office of the Inspectress of Girls' Schools, Bombay Division, Bombay	90 (7½×12×1)	90 (7½×12×1)
Dearness allowance Rs. 6 per mensem to two clerks in the office of the Inspectress of Girls' Schools, Central Division	72 (6×12×1)	72 (6×12×1)
Total ..	1,002	1,242

ITEM 57. Grant-in-aid to the Bombay University for its Chemical Technology Department.

Recurrent ..	.. Rs. 23,000	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 23,000	Ultimate annual recurrent	.. „ 34,000

Remarks.—Government has been paying to the Bombay University an annual grant of Rs. 33,436 to meet the rent of the East Wing of the Royal Institute of Science which was temporarily handed over to that body for its Chemical Technology Department. Government then considered that such a grant to the University was desirable in view of the need for, and importance of, a technological institute to the growth of the industries in this Province. Government had long been contemplating the opening of such an institute but was unable to do so on account of financial stringency. It would have involved Government in a capital expenditure of at least Rs. 3½ lakhs and an annual recurring expenditure of Rs. 68,000. Government therefore welcomed the proposal and co-operated in the scheme by payment of the grant of Rs. 33,436.

2. The University now hopes to transfer its Technology Department to its own building at Matunga in June 1943. It will then forfeit its claim to the Government grant which was intended for the specific purpose of meeting the rent of the East Wing of the Royal Institute of Science. The University, however, has requested that an annual recurring grant of Rs. 34,000 should be paid to it to enable it to expand the activities of the Department.

3. At present the Technology Department has only two sections, one of textile chemistry and the other of chemical engineering. These two sections have already turned out excellent work. Much research has been done and numerous papers published. Textile Mills and other industrial concerns have been rendered assistance in their practical problems and tests of materials. Every year about 20 graduates go out and are readily absorbed in industries throughout India. Since the beginning of the war it has contributed substantially to war effort in several ways and has received large orders from the Supply Department, the Cotton Textiles Directorate and the Ammunition Factory for special fabrics, dyes and chemicals.

4. The University proposes to open the following six new sections of the Department :—

(1) Pharmaceutical Chemistry.

(2) Foods and Drugs.

(3) Tinctorial Chemistry.

(4) Plastics, Paints and Varnishes.

(5) Oils, Fats and Soaps.

(6) Paper and Cellulose Industries.

Each of these sections is estimated to require on the average a capital expenditure of Rs. 1 lakh for plant and apparatus and an annual expenditure of about Rs. 12,000.

5. Till now the University has incurred a capital expenditure of about Rs. 16 lakhs for the Technology Department building which will be ready in June next and has allotted in the current year Rs. 1,18,123 from its general fund for the recurring expenses of the Department. The University is unable to increase this allotment from its general fund as its normal surplus of income over expenditure is only a small amount of Rs. 58,000 and as it contemplates developments in other Departments and opening of some new Departments like Military studies

37, EDUCATION—concld.

6. The University has received so far public endowments for this Department of the value of Rs. 18,67,200. It has secured further promises of endowments to cover the capital expenditure required for the first three of the proposed six new sections mentioned above.

7. It therefore proposes to open from June 1943 these three new sections only. The recurring working expenses for these sections are estimated to be Rs. 34,600 per annum. This amount is not forthcoming either from the University or the public who have both already contributed generously to this institution. The University has therefore approached Government for an annual grant-in-aid of Rs. 34,000 which is the same as the grant hitherto paid towards the rent of the Department.

8. It is proposed to sanction the grant asked for subject to the following two conditions :—

(1) The Government grant should not be used by the University to reduce its own contribution from its general fund to the Department. In other words, the University must spend every year a *minimum* amount of Rs. 1,18,000 from its general revenue on this Department.

(2) The Government grant will not exceed the net deficit on account of the maintenance of the Department subject to a maximum of Rs. 34,000 per annum.

9. The additional provision required next year is Rs. 22,900 or Rs. 23,000 in round figure as a provision of Rs. 11,100 has already been made in the next year's budget towards the rent of the East Wing of the Royal Institute of Science till June 1943. The question of the continuance of the grant should be reviewed after a period of five years.

		Rs.
Grand Total—37, Education..	Recurrent ..	67,020
	Non-recurrent ..	46,351
	Total ..	1,13,371

38, MEDICAL.

ITEM 58. Reorganisation of the staff of the R. A. Podar College and M. A. Podar Hospital, Bombay.

Recurrent ..	.. Rs. 12,775	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 12,775	Ultimate annual recurrent ..	„ 15,984

Remarks.—In 1940, Government sanctioned certain staff for the R. A. Podar College and M. A. Podar Hospital, Bombay. The full requirements of these institutions were, however, not taken into account while sanctioning this staff. Some of the staff was required urgently for the teaching of the College courses and for the Hospital. Certain additional staff was therefore sanctioned early in 1942 temporarily till the 31st March 1943 and it was decided that the proposals for the reorganisation of staff at the institutions containing the full requirements should be put up as a new item of expenditure for the year 1943-44. The statement below shows the present sanctioned staff with their scales of pay, the proposed staff with their scales of pay and the resultant extra cost :—

Statement showing the present and probable cost on account of the proposal for the reorganisation of the staff of the R. A. Podar College and M. A. Podar Hospital, Bombay.

Present.				Proposed.				Remarks
Designation.	Scale of pay or Honorarium.	Average cost.	Total.	Designation.	Scale of pay or Honorarium.	Average cost.	Total.	
			Rambilas Andilal Podar College.					
Allopathic Side.	Rs.	Rs. a.	Rs. a.		Rs.	Rs. a.	Rs. a.	
1 Lecturer in Physics, Chemistry and Biology	90—5—140	125 0	1,500 0	1 Lecturer in Physics, Chemistry and Biology.	90—5—140	125 0	1,500 0	
1 Lecturer in Anatomy and Physiology.	130—10—200	184 0	2,208 0	1 Lecturer in Anatomy and Physiology.	130—10—200	184 0	2,208 0	
1 Demonstrator in Anatomy and Physiology and in charge of Dissection Hall and Post Mortem room.	100 (fixed pay).	100 0	1,200 0	1 Demonstrator in Anatomy and Physiology and in charge of Dissection Hall and Post Mortem room.	100 (fixed)	100 0	1,200 0	
1 Lecturer in Jurisprudence, Toxicology and Hygiene.	75 (fixed pay)	75 0	900 0	*1 Lecturer in Jurisprudence, Toxicology and Hygiene.	75	75 0	900 0	
1 Lecturer in Pathology Bacteriology and common diseases in Allopathic medicine.	130—10—200	184 0	2,208 0	1 Lecturer in Pathology Bacteriology and common diseases in Allopathic medicine.	130—10—200	184 0	2,208 0	
1 Surgeon 200 (Hon.)	200 (Hon.)	200 0	2,400 0	1 Surgeon ..	200 (Hon.)	200 0	2,400 0	
1 Lady Doctor or Surgeon for Maternity ward.	125 (Hon.)	125 0	1,500 0	1 Lady Doctor or Surgeon for Maternity ward.	125 (Hon.)	125 0	1,500 0	
Ayurvedic Side.								
1 Principal ..	500—25—750	682 0	8,184 0	1 Principal ..	500—25—750	682 0	8,184 0	
1 Junior Lecturer for 1st and 2nd years.	75 (Hon.)	75 0	900 0	1 Lecturer in Rasa Shastra and Nighantoo (Materia Medica and Pharmacy).	150	150 0	1,800 0	
1 Tutor for 1st year ..	50 (Hon.)	50 0	600 0	....	....	..	..	
1 Junior Assistant Lecturer (or Ayurvedic Physician).	100 (Hon.)	100 0	1,200 0	1 Lecturer in Shalya and Shalakya (Surgery).	125	125 0	1,500 0	

* Post was proposed to be abolished and combined with Lecturer in Anatomy and Physiology but has been suspended till 10th June 1943, *vide* Government Resolution, General Department, No. 3281/33, dated 27th February 1942.

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Present.				Proposed.				Remarks
Designation.	Scale of pay or Honorarium.	Average cost.	Total.	Designation.	Scale of pay or Honorarium.	Average cost.	Total.	
		Rambilas Anandilal Podar College—contd.						
Ayurvedic Side—contd.	Rs.	Rs. a.	Rs. a.		Rs.	Rs. a.	Rs. a.	
1 Junior Lecturer in Ayurved for 3rd to 5th years.	100 (Hon.)	100 0	1,200 0	1 Lecturer in Ayurvedic Pathology and Medicine.	125	125 0	1,500 0	
1 Junior Lecturer in subsidiary subjects in 3rd and 4th years.	75 (Hon.)	75 0	900 0	1 Lecturer in Sankhya and Nyaya (Meta Physics and Meta Physiology).	125	125 0	1,500 0	
Pharmacy Section.								
1 Pharmacy Assistant (Ayurvedic Physician Part time).	60 (Hon.)	60 0	720 0	1 Assistant Pharmacy Vaidya (full-time).	40—2—60	55 0	660 0	
1 Clerk ..	25—5/2—55 Bombay Comp. allowance.	44 0 15 0	708 0	1 Clerk ..	25—5/2—55 Bombay Comp. allowance.	44 0 15 0	708 0	
2 Servants ..	23 each	46 0	552 0	2 servants for pharmacy.	23 each	46 0	552 0	
3 Peons ..	23 each	69 0	828 0	3 peons ..	23 each	69 0	828 0	
				1 sweeper ..	25	25 0	300 0	
				2 laboratory assistants.	30—1—40 each average 37.	74 0	888 0	
				1 Museum servant ..	23	23 0	276 0	
				1 Dissection room attendant.	25	25 0	300 0	
				1 watchman ..	23	23 0	276 0	
		Mahadevi Anandilal Podar Hospital.						
1 Surgeon ..	200 (Hon.)	....	....	1 Surgeon ..	200 (Hon.)			
1 Lady Doctor or Surgeon for Maternity ward.	125 (Hon.)	....	....	1 Lady Doctor or Surgeon for Maternity ward.	125 (Hon.)			
1 Registrar for medical wards.	50 (Hon.)	50 0	600 0	1 House Physician ..	50 (Hon.)	50 0	600 0	
2 Registrars for Surgical and Maternity Wards.	50 (each) (Hon.)	100 0	1,200 0	2 House Surgeons ..	50 (each Hon.)	100 0	1,200 0	
				2 Compounders ..	28—3—85 each. (average 59).	118 0	1,416 0	
2 Compounders ..	28—3—85 each (Ave. 59).	118 0	1,416 0	1 Dresser ..	30	30 0	360 0	
1 Dresser	30	30 0	360 0	1 Dresser ..	30	30 0	360 0	
12 Ward servants ..	24 each	288 0	3,456 0	12 ward servants ..	24 each	288 0	3,456 0	
6 Sweepers ..	2 on 27 each 4 on 25 each.	154 0	1,848 0	5 sweepers ..	2 on 27 each 3 on 25 each.	129 0	1,548 0	
2 Cooks	1 on 25 : 1 on 23.	48 0	576 0	2 cooks ..	1 on 25 1 on 23	48 0	576 0	
1 Peon	25	25 0	300 0	1 peon ..	25	25 0	300 0	
2 Dhobis	26 each	52 0	624 0	2 dhobis ..	26 each	52 0	624 0	
2 Malis	25 each	50 0	600 0	2 malis ..	25 each	50 0	600 0	
Nursing Staff.								
1 Matron	110—5—135 (Ave. 131-2) Ration 25 Dhobi 2½ Uniform 2½	160 14	1,930 8	1 Matron ..	110—5—135 (Ave. 131-2). Ration 25 Dhobi 2½ Uniform 2½	160 14	1,930 8	

38, MEDICAL—contd.

Present.				Proposed.				Remarks
Designation.	Scale of pay or Honorarium.	Average cost.	Total.	Designation.	Scale of pay or Honorarium.	Average cost.	Total.	
		Mahadevi Anandilal Podar Hospital—contd.						
Nursing staff—contd.	Rs.	Rs. a.	Rs. a.		Rs.	Rs. a.	Rs. a.	
1 Sister	80—5—100 (Ave. 97–2) Ration 25 Dhobi 2½ Uniform 2½	126 14	1,523 4	1 Staff Nurse senior.	80—5—100 (Ave. 97–2) Ration 25 Dhobi 2½ Uniform 2½	126 14	1,523 4	
2 Senior Nurses ..	55—5—75 (Ave. 72–6) Ration 25 Dhobi 2½ Uniform 2½	204 4	2,451 0	2 Staff nurses junior.	55—5—75 (Ave. 72–6) Ration 25 Dhobi 2½ Uniform 2½	204 4	2,451 0	
4 Junior Staff Nurses ..	40—10—50 each (Ave. 49–2) Ration 25 Dhobi 2½ Uniform 2½	315 8	3,786 0	4 Nurses ..	40—10—50 each (Ave. 49–2) Ration 25 Dhobi 2½ Uniform 2½	315 8	3,786 0	
				1 R. M. O. (B.M.S. Cl. II).	300 (200—40/3—400) (Probationers) Rs. 150 1st year Rs. 180 2nd year Comp. Allowance 50 Bombay Local Allowance 30.	380 0	4,560 0	
				1 Vaidya for outdoor	60 (Hon.)	60 0	720 0	
				1 Anæsthetist ..	50 (Hon.)	50 0	600 0	
				1 Laboratory Assistant.	30—1—40	37 0	444 0	
				1 Laboratory servant	23	23 0	276 0	
				1 Clerk ..	25—5/2—55	44 0	798 0	
					Plus Bombay Comp. allowance.	15 0		
				1 Barber ..	23	23 0	276 0	
		Total ..	48,378 12			Total ..	59,502 12	

ITEM 59. Taking over of Sir D. M. Petit Leper Hospital, Ratnagiri, by Government from the District Local Board, Ratnagiri.

Recurring ... .. Rs. 5,500 Non-recurring .. .. Rs. *Nil.*

Total .. .. „ 5,500 Ultimate annual recurring .. „ 6,000

Remarks.—The Leper Hospital, Ratnagiri, was transferred to the District Local Board, Ratnagiri, in 1911 for maintenance on the condition that it was to be treated as a grant-in-aid dispensary and the amount of grant was then fixed at Rs. 2,000. Since then it is managed by the District Local Board, Ratnagiri. It was later on decided to base the Government grant to the institution on a capitation basis and a grant of Rs. 6,000 on an average is paid annually by Government to the District Local Board for this hospital. Owing to the straitened financial position of the District Local Board, Ratnagiri, the Board has requested Government to take over the control of the Leper Hospital and has offered to pay a contribution of Rs. 2,000 per annum to Government towards its maintenance. Even though the Board is maintaining the Leper Hospital for the last 30 years, it has found that it cannot be legally held liable for its maintenance. It is, therefore, proposed to take over the control of the Leper Hospital from the District Local Board on the condition that the Board pays to Government an annual contribution of Rs. 2,000 towards its maintenance. It is estimated that the total maintenance cost on the hospital to Government will be about Rs. 13,700 per annum. Deducting the Local Board contribution of Rs. 2,000 per year and setting off the amount of the present Government grant of about Rs. 6,000 on a capitation basis, the net extra cost to Government involved in the proposal will be Rs. 5,700, i.e. Rs. 6,000 in a round sum.

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38, MEDICAL—contd.

ITEM 60. Additional clerk at the Central Mental Hospital, Yeravda, and creation of the post of Second Clerk at the Civil Hospital, Alibag.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent	.. Rs.	864
Total ..	.. „	864	Ultimate annual recurrent	.. „	*Nil*

Remarks.—(1) The clerical work at the Central Mental Hospital, Yeravda, has greatly increased owing to the increased number of patients at the hospital. The present clerical staff finds it difficult to cope with the increased work and it is essential to have an additional clerk at the Hospital in the interest of efficient working. At present a temporary post of a clerk in the grade of Rs. 25—5/2—55 has been sanctioned by Government from 1st May 1942 to 28th February 1943. The post of clerk sanctioned up to 28th February 1943 is proposed to be continued for another year. The clerk will also draw dearness allowance at the sanctioned rate.

(2) There is at present only one post of permanent clerk at the Civil Hospital, Alibag. The clerical work at this Hospital has greatly increased and the clerk finds it difficult to cope with the work. In addition to Subordinate Medical Service Officers, there are 16 Subsidised Medical Practitioners and four Nurse-Midwives in Kolaba District. This has entailed general increase in correspondence in the office of the Civil Surgeon. The number of in-door and out-door references at this Hospital compares favourably with that at certain other Hospitals, where two clerks have been sanctioned by Government.

The necessity for an additional clerk has already been recognised inasmuch as a temporary post of clerk has already been sanctioned at the Civil Hospital, up to 28th February 1943. It is proposed to continue this temporary post for another year. The scale of pay of the post will be Rs. 25—5/2—55 *plus* dearness allowance at the sanctioned rate.

ITEM 61. Nursing Association, J. J. Hospital, Bombay. Re-adjustment of nursing staff.

Recurrent ..	.. Rs.	1,346	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. „	1,346	Ultimate annual recurrent	.. „	1,468

Remarks.—The Bombay Nurses, Midwives and Health Visitors' Council, Bombay, at their inspection of the J. J. Group of Hospitals suggested some improvements in the nursing at the hospitals and recommended the appointment of additional nursing staff of one Sister, two Assistant Sisters, one student-nurse and 11 students-nurses as leave reserve. On examination it is found that the requirements of the Nursing Council can be met by redistribution of the duties of the existing staff without any further additions. Accordingly, it is proposed to promote three staff nurses to the rank of Senior Staff Nurses and one Senior Staff Nurse to the rank of Ward Sister. The extra cost involved in the proposal is Rs. 1,346 for the year 1943–44 and Rs. 1,468 per annum on average basis.

	Extra cost on average basis per annum.	Provision for 1943–44.
	Rs.	Rs. a.
Promotion of one Senior Staff Nurse in the scale of Rs. 80—5—120 less 12½ per cent. cut as Ward Sister in the scale of Rs. 100—10—150 less 12½ per cent. cut	330	302 8
Promotion of three Staff Nurses in the scale of Rs. 50—5—80 less 12½ per cent. cut as Senior Staff Nurses in the scale of Rs. 80—5—120 less 12½ per cent. cut ..	1,138	1,043 2
Total ..	1,468	1,345 10
Say		1,346

ITEM 62. Creation of the post of Woman Subordinate Medical Service Officer, Civil Hospital, Surat.

Recurrent ..	.. Rs.	726	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. „	726	Ultimate annual recurrent	.. „	1,398

Remarks.—The female patients seek treatment at the Civil Hospital, Surat, in fair numbers but they are mostly surgical or medical cases only. There is still a prejudice against examination by a male doctor and its result is that women requiring treatment for Gynæcological condition have to go for treatment elsewhere. A post of Honorary Obstetric

and Gynæcological Surgeon has been created at the Civil Hospital, Surat, and one Mrs. U. L. Joshi, M.B.B.S., was appointed to it. She, however, resigned her appointment and there is no other lady Doctor available at Surat who can take up her post. During Mrs. Joshi's appointment, the attendance of female patients with Gynæcological Diseases had increased but since her resignation the work in Gynæcological Department returned to its original unsatisfactory state.

Surat is a big city and it is necessary to create a post of Woman Subordinate Medical Service Officer at the Civil Hospital for satisfactory and scientific treatment of female patients (with diseases peculiar to women) both in the out-door and in-door departments and also to start an ante-natal clinic. A lady doctor is besides very useful for examining medico-legal cases at times. It is therefore proposed to create a post of Woman Subordinate Medical Service Officer at the Civil Hospital, Surat, in the scale of Rs. 60—5—170 (probationers on Rs. 50 for two years) *plus* a house rent allowance of Rs. 10 per mensem and dearness allowance at Rs. 6 per mensem.

ITEM 63. Scholarships to Midwives under training at the K. E. M. Hospital, Poona.

Recurrent ..	.. Rs. 2,340	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 2,340	Ultimate annual recurrent	.. „ 2,580

Remarks.—The K. E. M. Hospital, Poona, is allowed to train candidates up to a maximum of 15 in midwifery by the Bombay Nurses, Midwives and Health Visitors' Council. One of these candidates is given at present a scholarship of Rs. 25 per mensem (including house rent of Rs. 5 per mensem). The remaining candidates have themselves to pay for their boarding, books and other petty expenses which amount in all to about Rs. 25 per mensem, the hospital authorities providing lodging and free training. With a view to enabling the Hospital to admit better type of candidates for training and thereby improve the general standard of nurses it is proposed to pay a stipend to all the 15 candidates at Rs. 16 per mensem each at Government expense. This amount would be sufficient to cover their boarding charges.

ITEM 64. Re-organisation of the Departments of Pathology and Bacteriology at the Grant Medical College, Bombay.

Recurrent ..	.. Rs. 2,155	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 2,155	Ultimate annual recurrent	.. „ 6,180

Remarks.—The Bacteriological Department of the Grant Medical College is at present in charge of the Honorary Lecturer in Bacteriology. It is proposed that the Departments of Pathology and Bacteriology of the College may be amalgamated and placed in charge of the Professor of Pathology. The work in these Departments is also greatly increased and the existing staff is unable to cope with it. Besides there are frequent changes in the staff of demonstrators and unless whole-time staff is added, it will be difficult to maintain facilities of Laboratory service. It is, therefore, proposed to create the following appointments :—

Designation.	No. of Posts.	Scale of pay and Allowances.	Recurring expenditure during 1943-44.	Ultimate annual recurring expenditure.
			Rs.	Rs.
1. Clinical Pathologist-B.M.S. Cl. II (Men's Branch) Officer.	1	Rs. 200—40/3—400 (Probationers Rs. 150 1st year, Rs. 180 2nd year) Compensatory Allowance for loss of practice Rs. 50 per mensem *plus* Bombay Compensatory Allowance.	2,420	4,560
2. Assistant Professor of Bacteriology B. M. S. Class II (Men's Branch) Officer.	1	Do.	2,420	4,560

If the proposed appointments are created, the following existing appointments will be abolished :—

(1) Honorary Lecturer in Bacteriology, Grant Medical College, and Bacteriologist, J. J. Group of Hospitals, on an honorarium of Rs. 100 per mensem.

(2) Honorary Assistant Lecturer in Bacteriology, Grant Medical College, on an honorarium of Rs. 85 per mensem.

In addition there will be a saving of Rs. 720 per annum on account of discontinuance of payment of fees for lectures to the Professor of Bacteriology.

After taking into account the resultant saving of Rs. 2,685 (for 11 months) the net extra provision required during the year 1943–44 will be Rs. 2,155.

38, MEDICAL—contd.

ITEM 65. Scheme for conversion of Taluka Dispensaries into Cottage Hospitals.

Recurrent ..	.. Rs. 43,186	Non-recurrent ..	.. Rs. 30,200
Total ..	.. „ 73,386	Ultimate annual recurrent ..	„ 47,118

Remarks.—It is proposed to convert five Municipal Dispensaries, viz. those at Dhanduka (District Ahmedabad), Dapoli (District Ratnagiri), Sangamner (District Ahmednagar), Junnar (District Poona) and Sirsi (District North Kanara) into "Cottage Hospitals". It is expected that such "Cottage Hospitals" would serve as a co-ordinating link between the subsidised medical practitioners and the Civil Hospitals at district headquarters. Again these hospitals will serve a group of villages, take such cases from general practitioners as cannot be treated at home and will pass on to the large hospitals at District Headquarters those cases which require special facilities for diagnosis and treatment. The scheme is taken up as an experimental measure and its further extension to other Districts in the Province will depend upon the result of the present experiment.

The Scheme envisages provision of four posts of B.M.S. Class II officers at the first four dispensaries and one S. M. S. officer at the last dispensary mentioned above *plus* payment of grant-in-aid to the municipalities concerned equal to the difference between the present expenditure incurred by them and the total expenditure on the proposed "Cottage Hospitals".

The additional recurring cost involved per annum is Rs. 30,120 on account of grant-in-aid to municipalities *plus* Rs. 16,998 on account of Medical Officers' pay and allowances on an average basis and the non-recurring expenditure will be Rs. 30,200 as detailed below :—

	Recurring expenditure (for 12 months.)		*Non-recurring expenditure.*
	Grant to the Municipality concerned.	Average expenditure on medical officer.	For the extension of the dispensary building, equipment, etc.
	Rs.	Rs.	Rs.
(1) Dhanduka Dispensary	6,803	3,600 Pay .. 300 House rent.	7,000
(2) Sirsi Dispensary	3,147	1,278 Pay .. 120 House rent.	8,200
(3) Sangamner Dispensary	7,170	3,600 Pay .. 300 House rent.	5,000
(4) Dapoli Dispensary	6,500	3,600 Pay .. 300 House rent.	5,000
(5) Junnar Dispensary	6,500	3,600 Pay .. 300 House rent.	5,000
Total ..	30,120	16,998	30,200

ITEM 66. Improvements to Local Board Dispensaries.

Recurrent ..	.. Rs. 24,417	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 24,417	Ultimate annual recurrent ..	„ 53,273

Remarks.—At most of the mofussil dispensaries there are a few beds for in-patients but they are little used probably because of the poor arrangements for attendance and diet. If they are used to "capacity" they would undoubtedly benefit the local inhabitants. Sick persons from villages who are unable to attend the dispensary daily and take regular treatment would be able to do so if they are given facilities to remain as in-patients. It would also obviate the necessity of their going to district headquarter hospitals for minor illnesses. Patients would also be able to save in expenses and remain within the reach of their friends and relations. In their present financial condition the District Local Boards are not likely to be able to effect the desired improvement in attendance and diet for the in-patients at these dispensaries.

It is therefore proposed that Government should give grants to the District Local Boards for this purpose for three years in the first instance. If there is no nurse employed at the dispensary, Government should give a grant of Rs. 360 a year towards the pay of a nurse (or of two ward boys, if a nurse cannot be obtained), and of four annas per bed per diem for diet charges of the patients and other contingent expenditure. It is further proposed that these grants should be restricted to those local board dispensaries which are in charge of Government S. M. S. Officers and should be subject to the conditions that admission will be given to all patients irrespective of their domicile and that any unspent balances in the grants will be returned to Government at the end of the year.

38, MEDICAL—contd.

ITEM 67. Establishment of a College of Nursing in Bombay. (To be financed from the Special Development Fund.)

Recurrent ..	.. Rs. 39,974	Non-Recurrent	.. Rs. 11,000
Total ..	.. „ 50,974	Ultimate annual recurrent	.. „ 41,032

Remarks.—At present there is a great shortage of trained nurses,—in Government hospitals —especially those in mofussil towns. It is necessary to remedy this and to improve the nursing service both as regards quality and quantity. It is proposed to start a college of Nursing in Bombay, as an experimental measure, for a period of two years in the first instance. In western countries like England for instance, candidates for training as nurses do not go straight to the hospital wards but have to attend a preliminary training school for a period of eight to twelve weeks. They are required to attend lectures and demonstrations in elementary principles of Anatomy, Physiology and Hygiene etc. and are initiated into the fundamentals of nursing and manifold details of routine duties of a nurse. They are thus able to put in all lectures necessary for their junior examination at a time when they are free from hard work and duty of a nurse in attendance in a hospital ward and later are in a position to attend to their ward duties as useful nurses and able to learn for themselves and profit by experience. The position of probationer nurses in the hospitals in this Province is quite different. The regular nursing staff here have to attend to their duties in the wards which are often overcrowded and have hardly any time to give the necessary preliminary training to probationer nurses as it is often easier for the staff nurse to do things herself than to show the student nurse how to do them. Again, these probationer nurses have to attend lectures and some of them are on night duty. Therefore, lectures have to be arranged either in early morning or late in the evening, in either case, just after completing a very tiring round of duty in the case of some of them. It is, therefore, not surprising that a nurse trained under these circumstances is much below the standard of a nurse trained, e.g., in England. The proposed College of Nursing is intended to be a combined Preliminary Training School for the several hospitals which are recognised by the Bombay Nurses, Midwives and Health Visitors' Council as centres for training nurses. The proposed College has other functions also. In the case of Student-Midwives, one of the complaints in teaching hospitals is that they know neither the elements of nursing, nor the elements of asepsis. For this reason Maternity Hospitals prefer Student-Midwives who have already done their general nursing training. It is obvious that these make much the best maternity nurses, since except for the actual labour and the necessary knowledge of midwifery, the rest of the attendance is that of general nursing.

The handicaps of the Student-Midwife will be greatly alleviated if she has first passed through the College of Nursing, and there is little doubt that the Nursing Council would accept this period towards her 18 months of training.

The creation of a College of Nursing is certain to improve the status of nurses. It might be assumed that in course of time it would develop other course of instruction, e.g., a course for Sister Tutors for whom no provision exist at present anywhere in India.

It is also certain that given this really sound preliminary instruction, more nurses would be produced capable of assuming the role of 'Sister' and 'Matron'.

Lastly the course would eliminate a small number of Student-Nurses who had neither the ability nor the aptitude required in a nurse.

It is proposed to start the college in some buildings in the premises of the Masina Hospital near Byculla in Bombay City. The authorities of the hospital have agreed to place at the disposal of Government the necessary accommodation for all the requirements of the proposed college, e.g., residential quarters for the staff and students lecture theatre, miniature ward, laboratory for invalid cookery, reading and office. The existing recommendation in the Nurses Hostel at the hospital will be availed of for dining and messing rooms. Though the authorities of the hospital have not made their offer conditional upon paying any fixed rent for the accommodation of the proposed college, it is proposed to give an annual contribution of Rs. 5,000 to the Masina Hospital which, Government is assured, will be utilised for the betterment of the nursing service in that institution. The College will have a teaching staff of one Lady Superintendent and two Assistants and will conduct four courses of approximately 12 weeks each. The total for 33 students number of nurses trained will therefore, be 140 per annum. It is intended that instruction should be given in English and the preliminary qualification for admission to the course should be VIth standard English or VIth standard Vernacular with English. The whole scheme is estimated to involve an average annual recurring expenditure of Rs. 41,032 besides the non-recurring expenditure of Rs. 11,000 as detailed below. If the

scheme is finally sanctioned by Government it is proposed to start the College from the 1st March 1943. The expenditure on the College during 1943–44 is estimated at Rs. 50,974 as shown below and to finance it from the Special Development Fund :—

Recurring Rs. 39,974.

Recurring expenditure.

	1943–44.	Annual average recurrent.
	Rs.	Rs.
Lady Superintendent Rs. 250—25—350	3,000	4,044
2 Assistants Rs. 125—10—175 each	3,000	4,014
House and Linen-Keeper—fixed Rs. 80	960	960
3 Hamals at Rs. 20 each	720	720
2 Sweepers at Rs. 20 each	480	480
2 Cooks at Rs. 35 each	840	840
2 Cooks' Mates at Rs. 25 each	600	600
4 Table servers at Rs. 25 each	1,200	1,200
Pay of 35 students at Rs. 10 each	4,200	4,200
Messing of 38 members at Rs. 25 each..	11,400	11,400
Provident Fund	580	750
Lecture Fees	1,000	1,000
Dhobi cost	1,200	1,200
Contingencies	4,000	4,000
Dearness Allowance for 13 at Rs. 7–8–0 each	1,170	....
House Rent Allowance for 13 at Rs. 4–0–0 each	624	624
Grant to Masina Hospital	5,000	5,000
	39,974	41,032

Non-recurring expenditure.

	Rs.
Minor alterations to Kitchen	1,000
Furniture	5,000
Bedding and linen	2,000
Charts, Models, Miniature Ward, Laboratory equipment, and apparatus for invalid cookery	3,000
Total ..	11,000

ITEM 68. Appointment of Personal Assistants to Medical Officers at certain Hospitals.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 4,400
Total ..	.. „ 4,400	Ultimate annual recurrent ..	„ *Nil.*

Remarks,—Doctors are rarely trained in business methods and generally have neither aptitude nor time for the administrative details in large hospitals. The necessity has, therefore, been felt for creating posts of Personal Assistants to Medical Officers at some of the larger hospitals such as the J. J. Group of Hospitals, the G. T. Hospital, the Sassoon Hospitals, Poona, and the Civil Hospitals, Ahmedabad, to look after the lay administration of the Hospitals. In similar hospitals in the United Kingdom, a vast amount of work is done by a paid Secretary, a post not strictly analogous to that of the Lay Secretary but similar in many respects, and this arrangement leads to efficiency and economy. Government considers, however, that although this reform is needed in this Province the question of creating these appointments should be taken up after the war is over owing to certain difficulties. It is nevertheless proposed to make a beginning now at Poona so that the incumbent of the post would get some experience of the work which would be useful if transferred to a larger institution like the J. J. Group of Hospitals, Bombay. Besides, the Civil Surgeon, Poona, is also Superintendent of a Medical School, a Lecturer in some subjects, in charge of a busy and important district, responsible for a mass of medico-legal work and member of many Committees. The Hospital has expanded rapidly and it is essential to lighten the burden of the officer in charge. A post of Gazetted Personal Assistant to the Civil Surgeon, Poona, in the scale of Rs. 400—25—700 is, therefore, proposed to be created temporarily for one year. A person with considerable experience may, however, be given a higher starting pay,

38, MEDICAL—contd.

ITEM 69. Additional establishment for manufacture of cholera vaccine in the Haffkine Institute, Bombay.

Recurrent .. .. Rs.	7,590	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. „	7,590	Ultimate annual recurrent .. „	7,764

Remarks.—Up to 1934, the Haffkine Institute, Bombay, was producing one vaccine, viz., the Plague vaccine. Supplies of cholera vaccine required for this Province were purchased from other laboratories. In 1934 Government decided to manufacture cholera vaccine at the Institute. At that time the requirements for cholera vaccine for this province were estimated to be not more than ¼ to ½ lakh of doses annually. The work of manufacture was undertaken without any additional staff. However, when necessary, temporary staff was engaged for the purpose. The demand for the vaccine has increased considerably during the years 1934 to 1942. The quantities of cholera vaccine prepared from 1934 to 1942 (April to September) are given below :—

Year.	Rs.
1934	1,81,077
1935	3,93,031
1936	7,05,621
1937	6,40,978
1938	6,08,506
1939	4,04,798
1940	4,20,171
1941	27,84,772
1942 (April to September)	23,78,011

Excluding the abnormal increases in 1941 and 1942, which are mainly on account of the situation created by the war, the average production per annum during the years 1934 to 1940 was 4,79,169 doses. The Director, Haffkine Institute, has represented to Government that the arrangement to engage temporary staff does not work satisfactorily and that this type of temporary arrangement almost broke down in 1942 and caused considerable anxiety. He has, therefore, requested Government to sanction the following staff as a permanent measure :—

(*i*) One Assistant Technician on a pay scale of Rs. 90—5—160—5—200.
(*ii*) Two Laboratory Assistants on a pay scale of Rs. 40—2—68 each.
(*iii*) Five Laboratory Attendants on Rs. 27 per mensem each.
(*iv*) Ten Laboratory Attendants on Rs. 25 per mensem each.

Government has decided to sanction the staff as stated below :—

	Cost for 11 months of 1943-44.	Average.
	Rs.	Rs.
One Assistant Technician at Rs. 90—5—160—5—200 for a period of one year in the first instance	990	1,752
Two Laboratory Assistants at Rs. 40—2—68 each : One Laboratory Assistant will be as a permanent measure and the other for a period of one year in the first instance ..	880	1,392
Five Laboratory Attendants at Rs. 27 per mensem each : Two Laboratory Attendants will be on a permanent basis and three will be for a period of one year in the first instance ..	1,485	1,620
Ten Laboratory Attendants at Rs. 25 per mensem each : Out of these 10, 4 Laboratory Attendants will be on a permanent basis and 6 will be for a period of one year in the first instance	2,750	3,000
	6,105	7,764
Dearness allowance for 18 members of the Staff at the sanctioned rate	1,485	
	7,590	

38, MEDICAL—concld.

The expenditure is classified as shown below:—

	Rs.
Allowances, etc.—	
38, Medical—Bacteriological Laboratories—	
Pay of Establishment—	
Superior Establishment	1,870
Servants	4,235
Dearness Allowance etc.	1,485

ITEM 70. Increase in the ration allowance of non-vegetarian nurses at the Sassoon Hospitals, Poona.

Recurrent .. .. Rs.	*Nil.*	Non-recurrent .. Rs.	1,122
Total .. .. „	1,122	Ultimate annual recurrent .. „	*Nil*

Remarks.—The present rate of ration allowance to the nursing staff of the Sassoon Hospitals, Poona, is Rs. 25 per mensem, which is paid in cash to the non-vegetarian members of the staff. Owing to the abnormal increase in price of articles of food stuffs due to the war, the nurses are not able to manage within this amount. It is, therefore, proposed to increase the ration allowance of the non-vegetarian members (numbering 34 at present) of the nursing staff to Rs. 28 per mensem each as a temporary measure. The proposal involves an additional expenditure of Rs. 1,224 per annum. Provision of messing arrangements by Government at the hospital is not also expected to result in smaller expenditure.

		Rs.
Grand Total—38, Medical ..	Recurrent ..	1,40,009
	Non-recurrent ..	47,586
	Total ..	1,87,595

39, PUBLIC HEALTH.

ITEM 11. Additional staff for the office of the Director of Public Health for the Government of Bombay.

Recurrent .. .. Rs.	1,925	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. „	1,925	Ultimate annual recurrent .. „	2,484

Remarks.—In March 1941 the Director of Public Health for the Government of Bombay recommended the appointment of four clerks, one Store-keeper, one Daftari and two peons for the smooth working and for coping with the increase of work in his office. In August 1941, Government sanctioned the following staff for the office of the Director of Public Health and remarked that the question of further additional staff, viz., of two additional clerks might be taken up later if it was found by experience that the additional staff sanctioned was inadequate :—

A File Bureau consisting of two clerks.
One Store-keeper.
One Daftari.
Two Peons.

The Director of Public Health has now represented that the necessity for a File Bureau and a Store-keeper which were sanctioned in 1941 existed since 1934. The present clerical staff in his office which consists of 9 clerks only is entirely inadequate to cope with the voluminous increase of work especially as the malaria organisation in the Kanara District and the full complement of six District Health Officers have started functioning. The scheme for formation of shock squads for control of epidemics in the Province will also shortly start functioning.

Government is convinced of the necessity of giving relief and proposes to sanction the following additional staff with effect from 1st April 1943 :—

(1) One clerk in the grade of Rs. 80—5/2—95.
(2) One clerk in the grade of Rs. 60—5/2—75.

The cost during the year 1943-44 and the ultimate recurring cost of the proposed staff will be as follows :—

Recurring cost during 1943-44—

	Rs.
Pay of Establishment—	
Two Clerks—	
One clerk at Rs. 80 per mensem in the grade of Rs. 80—5/2—95 ..	880
One clerk at Rs. 60 per mensem in the grade of Rs. 60—5/2—75 ..	660
Total ..	1,540
Allowances and Honoraria—	
Compensatory allowance to two clerks	385
Total ..	385
Total annual recurrent cost	1,925
Ultimate annual recurrent expenditure—	
Pay of Establishment—	
One clerk in the grade of Rs. 80—5/2—95 (average Rs. 91) ..	1,092
One clerk in the grade of Rs. 60—5/2—75 (average Rs. 71) ..	852
Total ..	1,944
Allowances and Honoraria—	
Compensatory allowance to two clerks	540
Total ..	540
Ultimate annual recurrent—Total ..	2,484

39, PUBLIC HEALTH—contd.

ITEM 72. Improvements to Salsette Water Supply.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 83,800
Total ..	.. „ 83,800	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—Due to the rapid development of the Suburbs and the fact that the mains originally laid are not of sufficient size to meet the growing demand for water, the pressure in the distributary system is very low and the supply of water is very meagre, especially during early morning hours when it is most needed. In order to increase the pressure in the mains and to remove the hardships complained of, it is proposed to construct R. C. C. balancing reservoirs with supply and delivery pipes at Andheri, Vile Parle and Juhu at an estimated cost of Rs. 34,871, Rs. 31,563 and Rs. 18,296, respectively. The works have been administratively approved by Government.

ITEM 73. Additional temporary establishment for the office of the Consulting Public Health Engineer to Government and the Poona Water Works Sub-division.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 1,947
Total ..	.. „ 1,947	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The water revenue for the year 1941-42 in the Poona Water Works Sub-division amounted to Rs. 6,22,000 and its realisation was being watched through several registers by water rate collectors. As the revenue runs into lakhs it is absolutely necessary to have an adequate check over it. This is proposed to be done by checking the postings in various registers in Divisional office with water bills and by having surprise inspection of meter readings. It is therefore proposed to create a temporary post of a water rate Superintendent in the grade of Rs. 105—5—125 in the office of the Consulting Public Health Engineer to Government up to the 29th February 1944 in the first instance.

On account of the general increase in the water rate collection it is also proposed to create two temporary posts one of a water rate collector in the grade of Rs. 45—5—90 and the other of a meter reader in the grade of Rs. 27—5/3—60—5/3—80 in the Poona Water Works Sub-Division up to the 29th February 1944 in the first instance.

ITEM 74. Preparation or purchase of material for public health propaganda such as films and slides for magic lanterns. (To be financed from the Special Development Fund.)

Recurrent ..	.. Rs. 2,000	Non-recurrent	.. Rs. 44,521
Total ..	.. „ 46,521	Ultimate annual recurrent ..	„ 2,000

Remarks.—As improvement of rural sanitation is part of general rural development, the Director of Public Health was informed in 1941 that the general public health propaganda should be linked with rural development instead of the public health department running its own propaganda unit. He was accordingly requested to work out a scheme for carrying out public health propaganda in normal times as well as during epidemics, in co-operation with the Departments of Education, Rural Development, etc.

2. The Director in his scheme submitted to Government has proposed that all Educational Officers who have magic lanterns should deliver lantern lectures on topics connected with public health and hygiene along with educational topics. During epidemics the Inspecting Educational Officers serving in affected areas should interrupt their normal tour for a week and carry on special propaganda. It is also proposed that the Assistant Rural Development Department Inspectors should deliver lantern lectures on general sanitation and cleanliness in villages with the aid of slides and lanterns belonging to the Rural Development Department and of the Rural Uplift Van during the course of their tours. During epidemic times they should give lantern lectures on the prevailing epidemic in the villages not visited by the Educational Officers and should also take the initial measures in disinfecting wells, urging evacuation and

inoculation, etc. The Director proposes to supply the Educational and Rural Development Department.

	Rs.	Rs.
Recurrent cost during 1943–44	....	2,000
Non-recurrent cost during 1943–44 as shown below—		
Cost of 16 mm. films on 8 public health subjects at Rs. 1,500 per film	12,000	
Cost of 5 extra prints of the 8 films at Rs. 70 per print ..	2,800	
Cost of purchase of magic lantern slides with key lectures and boxes as detailed in Statement A	10,296	
Cost of manufacture of magic lantern slides in this Province from stills on the subjects shown in Statement B ..	19,425	
Total ..	44,521	44,521
Ultimate annual recurrent expenditure—		
(1) Cost of transport charges for all the material in different parts of the Province	1,000	
(2) Recurring expenditure for maintenance and transport of the 24 magic lanterns of the Department (12 sanctioned for the 3 Registration Districts and 12 for the 3 District of Bijapur, Sholapur and Surat) ..	1,000	
		2,000

Statement A.

Cost of purchase of magic lantern slides with key lectures and boxes.

		Rs.	a.	p.
1.	Milk	1,428	0	0
2.	Guinea-worm	396	0	0
3.	Personal Hygiene	517	8	0
4.	Ventilation and Housing	540	0	0
5.	Water Supply	504	0	0
6.	Insects and Disease	540	0	0
7.	Common Food	450	0	0
8.	Mosquitoes	450	0	0
9.	School Hygiene	1,188	0	0
10.	Child Welfare	567	0	0
11.	Typhoid fever	772	8	0
12.	Food and Nutrition	832	8	0
13.	Co-operative Health Organisation	900	0	0
14.	Plague	798	0	0
15.	Malaria	412	8	0
	Total ..	10,296	0	0

Statement B.

List of Health Subjects on which magic lantern slides will be prepared from still photographs.

1. Flies. 2. Cleanliness of hands. 3. Small-pox. 4. Care of the teeth. 5. Leprosy. 6. Tuberculosis. 7. Cholera. 8. Food and Growth.

		Rs.
Grand Total—39, Public Health ..	Recurrent ..	3,925
	Non-recurrent ..	1,30,268
	Total ..	1,34,193

40, AGRICULTURE.

ITEM 75. Scheme for scientific research work on the cultivation of rice in salt lands. (To be financed from the Special Development Fund.)

Recurrent ..	Rs. 5,302	Non-recurrent	Rs. 7,350
Total	,, 12,652	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—About one-fourth of the total rice area of the North Konkan is under salt rice. Scientific research work on the problems of salt rice cultivation, is, therefore, of great importance, especially at the present time when an increase in the rice production of the Province is most desirable. Though the scheme will not increase the rice production in the immediate future the results of the proposed research will be of permanent benefit to the Province. The objects of the scheme are (1) genetic improvement of local varieties, (2) eradication of "shedding" rice varieties and the selection and isolation of "non-shedding" types, (3) investigation of measures for (*a*) preservation and control of pests and (*b*) reduction of loss due to formation of scum on rice fields and (4) improvement of tillage methods and implements. It is proposed to establish a small rice Breeding sub-station at Panvel in the Kolaba district. The estimated cost of the scheme for a period of five years is Rs. 34,705. Of this Rs. 7,350 is non-recurring and Rs. 27,355 is recurring. The scheme, which will be financed entirely from provincial revenues, will be under the direct supervision of the Deputy Director of Agriculture, Crop Research, Poona, guided by a departmental committee of expert officers. The cost during the first year of the scheme is as follows :—

Non-recurrent.

	Rs.
Buildings and sheds	3,500
Furniture and apparatus	1,300
Implements, carts, bullocks, etc.	750
Levelling and bunds	900
Bore, pump, etc.	900
	7,350

Recurrent.

	Rs.
Pay of Establishment—	
1 Agricultural Officer (Rs. 60—60—70—5—100)	660
1 Agricultural Assistant (Rs. 35—5/2—60)	385
	1,045
Allowances and Honoraria—	
Travelling allowance	250
Dearness allowance	132
	382
Contingencies—	
Pay of inferior servants	1,078
Dearness allowance	352
Rent, office expenses and miscellaneous	2,445
	3,875
Total—Recurrent ..	5,302

As the scheme is to be started from 1st April 1943, an amount of Rs. 12,652, may be provided in the next year's budget.

ITEM 76. Utilisation of research stations at Sholapur and Bijapur as Government farms and research stations for scientific work on agricultural research, crop improvement, etc., after the closure of the Dry Farming Research Scheme, Bombay-Deccan.

Recurrent ..	Rs. 31,510	Non-recurrent	Rs. 22,890
Total	,, 54,400	Ultimate annual recurrent ..	,, 45,900

Remarks.—The Bombay Dry Farming Research Scheme, Sholapur, financed jointly by the Imperial Council of Agricultural Research and the Provincial Government was sanctioned

by the Research Council in 1933 for a period of five years. This scheme which was subsequently extended from time to time will terminate on 30th June 1943. The main object of the scheme has been to investigate the possibilities of applying the scientific principles to evolving practical methods of farming which would help in raising crops successfully in scarcity or famine areas of the Bombay-Deccan. The work of the scheme has been carried on along three main lines, viz., soil investigations, plant investigations and agronomic investigations including field experiments laid out on modern scientific lines and large-scale trials in the field, of the new methods evolved.

2. The current extension of the scheme will terminate on 30th June 1943 and the Council has decided not to sanction any further extension of the scheme. In view of the Council's decision, the Government of Bombay has, in consultation with the Director of Agriculture, decided to take over the two stations at Sholapur and Bijapur and utilise them as Government farms and research stations for scientific work on agricultural research, crop improvement, etc.

3. (*a*) The general administration of the Sholapur research station which will be devoted mainly to the following purposes will be supervised by the Soil Physicist to Government, whose appointment has been held in abeyance during the period of the Dry Farming Research scheme :—

(*a*) Continuance and development of scientific research work on dry farming problems in the scarcity areas of the Bombay Province.

(*b*) Training of developmental staff, cultivators etc., on practical lines in improved "dry farming" systems of cultivation.

(*c*) Botanical improvement of the main crops of Sholapur and Ahmednagar districts by modern plant breeding methods.

(*d*) Production and distribution of seed of the improved varieties of crops resulting from the work under (*c*) above.

(*b*) The Bijapur station will be similarly utilised as research station devoted mainly to the following items of work :—

(*i*) Botanical research work on the improvement of the main crops grown in Bijapur district and its surrounding areas, particularly jowar, cotton, wheat and gram.

(*ii*) Production and distribution of seed of the improved varieties of crops evolved as a result of the scientific work under (*i*) above.

(*iii*) Continuance and development of scientific research work in "dry farming" problems with special reference to the Bijapur area.

(*c*) As the main items of work at this research station will be those in connection with botanical and plant breeding work, the station will be under the direct administrative control of the new Deputy Director of Agriculture, Crop Research, Poona, the work on dry-farming being supervised and controlled by the Soil Physicist to Government who will be stationed at Sholapur.

3. The development of the two stations at Sholapur and Bijapur as Government farms and research stations is estimated to cost Rs. 67,404 per annum (Rs. 22,890 non-recurring and Rs. 44,514 recurring). As, however, the stations will be taken over by Government on the termination of the Dry Farming Research Scheme on 30th June 1943, i.e., with effect from 1st July 1943, the cost for the 8 months during 1943-44 will be Rs. 54,400 as shown below :—

	Non-recurring.	Recurring.
	Rs.	Rs.
Sholapur station	16,273	21,344
Bijapur station	6,617	10,166
	22,890 *plus*	31,510
	=Rs. 54,400	

Out of the total non-recurring expenditure of Rs. 22,890, an amount of Rs. 22,240 (Rs. 16,073 for the Sholapur station and Rs. 6,167 for the Bijapur station) represents payment due to the Imperial Council of Agricultural Research for the book value on 30th June 1943 of buildings, livestock, apparatus, equipments, books, etc., at these two stations. If the Research Council, which is addressed separately in the matter, agrees to waive the return of the amount of Rs. 22,240 expended from its grants on buildings etc., in consideration of

this Government undertaking to continue dry farming research work at the two stations, the non-recurring expenditure will be Rs. 650 only and the total expenditure to be provided in the next year's budget will be reduced from Rs. 54,400 to Rs. 32,160.

4. The details of the expenditure proposed to be incurred are as under :—

Research Station, Sholapur.

	Amount.
	Rs.
I—*Non-recurrent*—	
(1) Buildings	10,879
(2) Livestock	527
(3) Office furniture and equipment	241
(4) Implements, deadstock and machinery	394
(5) Scientific apparatus and laboratory equipment	2,930
(6) Books and periodicals	1,102
(7) Deadstock (boxes for storing seed for plant breeding work) ..	200
Total—Non-recurrent ..	16,273
II—*Recurrent*—	
(*i*) *Staff*—	
(*a*) *Pay of Officers* (8 months)—	
Soil Physicist at Rs. 600 per mensem in the scale of Rs. 300—20—420—E.B.—30—660—E.B.—40—900 ..	4,800
Total ..	4,800
(*b*) *Pay of Establishment*—	
1 Agricultural Officer on Rs. 200 per mensem in the grade of Rs. 150—5—200	1,600
1 Agricultural Officer on Rs. 134 per mensem in the grade of Rs. 110—8—150	1,072
1 Agricultural Officer on Rs. 140 per mensem in the grade of Rs. 105—5—140	1,120
1 Agricultural Assistant on Rs. 80 per mensem in the grade of Rs. 30—5/2—80	640
1 Agricultural Assistant on Rs. 55 per mensem in the grade of Rs. 35—5/2—60—4—100	440
2 Counters on Rs. 20 per mensem each in the grade of Rs. 20—1—30	320
1 Laboratory boy on Rs. 20 per mensem in the grade of Rs. 18—1—20	160
1 Head clerk on Rs. 100 per mensem in the grade of Rs. 90—5/2—115	800
1 Clerk on Rs. 35 per mensem in the grade of Rs. 25—5/2—55	280
1 Mukadam on Rs. 20 per mensem in the grade of Rs. 20—1—30	160
2 Peons—one on Rs. 20 per mensem and one on Rs. 19 per mensem	312
Total ..	6,904
Allowances and Honoraria—	
Travelling allowance of officers	600
Travelling allowance of establishment	800
Conveyance allowance—	
For officers at Rs. 75 per mensem	600
For establishment	520
Dearness allowance	336
Total ..	2,856

40, AGRICULTURE—contd.

	Amount. Rs.
Contingencies—	
1. Rents, rates and taxes	455
2. Pay of inferior servants	360
3. Office expenses and miscellaneous	400
4. Service postage and telegrams	125
5. Purchase and upkeep of machinery	1,200
6. Cultivation charges	1,800
7. Apparatus and chemicals	1,150
8. Purchase and upkeep of livestock	500
9. Petty construction and repairs	500
10. Dearness allowance	144
11. Books and periodicals	150
Total ..	6,784
Total—Recurrent ..	21,344

Research Station, Bijapur.

A—*Non-recurrent*—	
1. Buildings	5,046
2. Livestock	301
3. Office furniture and equipment	46
4. Implements, deadstock and machinery	256
5. Scientific apparatus and laboratory equipment	478
6. Books and periodicals	40
7. Deadstock (wooden boxes for plant breeding work) ..	450
Total—Non-recurrent ..	6,617
B—*Recurrent*—	
(*a*) *Staff*—	
Pay of establishment (8 *months*).	
1. Agricultural Officer in charge of the station on Rs. 160 per mensem in the grade of Rs. 160—10—260	1,280
1. Agricultural Officer on Rs. 134 per mensem in the grade of Rs. 110—8—150	1,072
1. Agricultural Assistant on Rs. 35 per mensem in the grade of Rs. 35—5/2—60—4—100	280
1 Clerk on Rs. 60 per mensem in the grade of Rs. 60—5/2—75 ..	480
3 Counters on Rs. 20 per mensem each in the grade of Rs. 20—1—30 .	480
1 Mukadam on Rs. 20 per mensem in the grade of Rs. 20—1—30 ..	160
1 Peon on Rs. 17 per mensem in the grade of Rs. 17—1—20 ..	136
Total ..	3,888
(*b*) *Allowances and Honoraria*—	
1. Travelling allowance—ordinary	350
2. Conveyance allowance	120
3. Dearness allowance	288
Total ..	758
Contingencies—	
1. Rents, rates and taxes	295
2. Pay of inferior servants	600
3. Office expenses and miscellaneous	550
4. Books and periodicals	50
5. Service postage and telegrams	125
6. Purchase and upkeep of livestock	350
7. Apparatus and chemicals	1,000
8. Petty construction and repairs	200
9. Purchase and upkeep of machinery	50
10. Cultivation charges	2,000
11. Dearness allowance	300
Total ..	5,520
Total—Recurrent ..	10,166

40, AGRICULTURE—contd.

ITEM 77. Revision of grades of Subordinate Agricultural Officers.

Recurrent	.. Rs. 6,488	Non-recurrent ..	.. Rs. 13,776
Total	.. ,, 20,264	Ultimate annual recurrent	.. ,, 18,316

Remarks.—The grades in the Subordinate Agricultural Service and the number of posts in each grade are as follows :—

Grade.	Scale.		Number of posts.
	Old.	New.	
	Rs.	Rs.	
I ..	220—10—300	160—10—260	12
II ..	150—5—200	110—8—150	33
III ..	105—5—140	60—60—70—5—100	65
			110

The number of posts in grade I is comparatively small, with the result that very few men in grades II and III can reach it. Consequently there is not an equitable flow of promotion. Members of this service are, therefore, at a disadvantage in this respect as compared with those in other technical departments. In order to remove this defect, it is proposed—

(*i*) to amalgamate the existing II and III grades with a running time scale of Rs. 105—5—140—E.B.—150—5—200 for old entrants, and Rs. 60—60—70—5—100—E.B.—110—8—150 for new entrants ;

(*ii*) to re-distribute the number of posts in the resultant two grades as below :—

I grade	..	18 posts.
II grade	..	92 posts.
		110

The extra cost of the proposal which is to be given effect from 1st April 1943 is estimated at Rs. 6,488 during the year 1943–44. The ultimate annual recurrent cost is estimated at Rs. 18,316.

2. In order to give relief to persons who have been for some considerable time on the maximum of the 3rd grade, it is proposed to give them advance increments while fixing their pay in the new combined grade as follows :—

Number of officers.	Number of years on the maximum of grade III.	Number of advance increments.	Initial pay in the proposed scale.
			Rs.
6	12	6	175
4	11	5	170
4	10	5	170
12	9	4	165
5	8	4	165
3	7	3	160
4	5	2	158 (for 3 old entrants). 118 (for 1 new entrant).
2	4	2	155
3	2	1	150
10	1	1	150 (for 4 old entrants). 110 (for 6 new entrants).

The extra cost of the advance increments is estimated to be Rs. 13,776 during the year 1943–44. The total extra costs during the year will thus be Rs. 20,264.

40, AGRICULTURE—contd.

ITEM 78. Opening of additional taluka demonstration centres. (To be financed from the Special Development Fund.)

Recurrent ..	Rs. 21,840	Non-recurrent	Rs. 10,000
Total	„ 31,840	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—To acquaint cultivators with modern improvements in agriculture and the use of improved seed, implements, etc., by practical demonstrations on their own lands 134 taluka demonstration centres were opened in 1938-39, 1941-42 and 1942-43 in selected centres in the Province. These centres are located on the lands of cultivators who have agreed to co-operate with the Agricultural Department by placing at its disposal suitable areas to be utilised as demonstration centres. The selected cultivators are required to cultivate their lands under the directions of the officers of the Agricultural Department. A kamgar is stationed at each centre to give all possible assistance to the cultivator in cultivating the land according to the improved agricultural methods. The produce of the land so cultivated remains the property of the landowner. Improved seed and implements are provided free by the Agricultural Department. A small seed and implement depôt is opened on or near each demonstration centre for the convenience of neighbouring cultivators and also as a centre for the supply of improved seed, implements, etc., at the cheapest possible rates. In view of the urgent necessity of popularising improved methods and seeds and thereby increasing yield of food crops the 134 centres have been continued and it is proposed to open 40 more during 1943-44. The cost during 1943-44 for the additional 40 centres will be Rs. 31,840 as shown below :—

	Rs.	Rs.
(1) *Non-recurring*—		
Purchase of implements, seeds, etc., at Rs. 250 per centre ..		10,000
(2) *Recurring*—		
(*i*) *Pay of Establishment*—		
40 Kamgars at Rs. 30 per mensem in the grade of Rs. 30—35—5/2—60		13,200
(*ii*) *Allowances, Honoraria, etc.*—		
Including dearness allowance		2,880
(*iii*) *Contingencies*—		
Rent at Rs. 6 per mensem per centre	2,640	
Office expenses and miscellaneous at Rs. 78 per annum per centre	3,120	5,760
Total ..		31,840

It is proposed to sanction the scheme for two years in the first instance.

ITEM 79. Scheme for developmental research on sheep and wool improvement in villages. (To be financed from the Special Development Fund.)

Recurrent ..	Rs. 15,132	Non-recurrent ..	Rs. 27,368
Total	„ 42,500	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The Imperial Council of Agricultural Research has urged on many occasions that effective steps should be taken to bring the results of research activities financed by it to the notice of agriculturists to whom they are likely to be of the greatest benefit and to ensure their incorporation in general agricultural practice. The Council has expressed its willingness to consider schemes submitted by Provincial Governments in pursuance of this policy of developmental research and extension. As regards developmental research on sheep and wool improvement, the general question as to what steps should be taken to produce more and better wool in villages was discussed by the Advisory Board of the Imperial Council of Agricultural Research in October 1941 and certain general suggestions were made as a result of this discussion. The Council desired that these suggestions should be taken into consideration in formulating measures for developmental research in sheep and wool improvement in villages. The scheme for developmental research on sheep and wool improvement in this Province was accordingly prepared by the Provincial Director of Agriculture and

it has been submitted to the Imperial Council of Agricultural Research for consideration and financial assistance. The Research Council has been informed that if the scheme is approved by it, the Government of Bombay will be prepared to contribute 50 per cent. of its total cost.

2. The scheme which consists of 3 sections is estimated to cost Rs. 1,07,931 (Rs. 32,368 non-recurring and Rs. 75,563 recurring) spread over a period of 5 years as shown below :—

	Non-recurring.	Recurring.
	Rs.	Rs.
Section I—Establishment of 2 sub-stations—one in Khandesh and the other in Gujarat (Ahmedabad) ..	19,372	36,380
Section II—Establishment of three "Sheep and wool improvement areas" in Athni, Pandharpur and Bijapur talukas	1,050	29,526
Section III—Establishment of a sub-station in the hills possibly in the Satara district	11,946	9,657
Total ..	32,368 *plus*	75,563
	1,07,931	

Against this expenditure receipts to the extent of Rs. 3,677 are expected to be realised from the working of Sections I and III of the scheme during the period. The three sections of the scheme are inter-dependent and cannot be separated if the scheme is to fulfil completely the objects in view. The work of the scheme will be supervised and controlled by the Sheep and Wool Investigation Officer under the guidance of the Livestock Expert to Government.

3. The total expenditure during the first year of the scheme is estimated at Rs. 42,999 (Rs. 27,368 non-recurring and Rs. 15,631 recurring) as shown below :—

Section I.

	Rs.
Non-recurrent—	
Buildings	9,124
Equipment	6,200
Livestock	2,548
Total ..	17,872
Recurrent—	
Establishment	2,640
Allowances and honoraria (including dearness allowance of Rs. 792)	1,182
Contingencies	3,790
Total ..	7,612

Section II.

	Rs
Non-recurrent—	
Equipment	1,050
Recurrent—	
Establishment	1,080
Allowances and honoraria	450
Contingencies (including dearness allowance of Rs. 216) ..	4,404
Total ..	5,934

Section III.

Non-recurrent—	Rs.
Buildings	4,296
Equipment	900
Livestock	3,250
Total ..	8,446
Recurrent—	
Establishment	720
Allowances and honoraria	75
Contingencies (including dearness allowance of Rs. 288) ..	1,290
Total ..	2,085

As it is proposed to start the scheme with effect from 1st April 1943, it is necessary to provide an amount of Rs. 42,500 in the budget estimates for the next year.

ITEM 80. Model scheme for intensive training of horticultural apprentices.

Recurrent ..	Rs. 3,260	Non-recurrent	Rs. *Nil.*
Total	,, 3,260	Ultimate annual recurrent ..	,, 3,500

Remarks.—There is at present a considerable demand from public bodies and individuals and from the Agricultural Department for the services of really efficient and trained malis to work on horticultural projects and development work throughout the Province and this demand is likely to increase in the near future on account of such items of work as establishment of district nurseries, "Grow more food crops" campaign and schemes for the extension of vegetable cultivation. The present supply of trained malis is quite inadequate to meet the demand. A horticultural training class is held for nine months annually at the Ganeshkhind Fruit Experimental Station, Poona, and is well attended by students from all parts of the Province. This period of training is, however, inadequate for giving the detailed instructions in different aspects of horticultural and vegetable cultivation necessary for making the trained mali fit for more responsible work in the development of this aspect of agriculture. The Director of Agriculture has, in consultation with the Horticulturist to Government, accordingly prepared a scheme for the intensive training of "horticultural apprentices" at Poona. Under the scheme, twelve of the best students in the Horticultural Training class at Ganeshkhind Gardens will, on completion of their training, be selected for appointment as "horticultural apprentices" for a further period of one year. During the period of their training these apprentices will be given pay at the rate of Rs. 20 per mensem and will be required to sign an agreement to serve Government, on completion of their training, in schemes of horticultural development for a period of not less than three years if required to do so.

The scheme is estimated to cost Rs. 3,500 per annum against which no receipts are expected to be realised. The details of the cost are as under :—

	Rs.
Pay of establishment (12 horticultural apprentices on Rs. 20 per mensem each)	2,640
Travelling allowance	200
Contingencies	420
Total ..	3,260

As it is proposed to start the scheme with effect from 1st April 1943, it is necessary to provide the amount in the budget estimates of the next year.

ITEM 81. Scheme for the survey of Citrus die-back diseases. (To be financed from the Special Development Fund.)

Recurrent ..	Rs. 5,621	Non-recurrent	Rs. *Nil.*
Total	,, 5,621	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The scheme for the survey of citrus "die-back" diseases has been sanctioned by the Imperial Council of Agricultural Research for a period of three years with effect from

1st April 1943 at a cost not exceeding Rs. 18,300 to be shared between the Council and the Governments of Bombay, Madras, Hyderabad and Mysore as shown below :—

		Rs.
Imperial Council of Agricultural Research	(50 per cent.) ..	9,150
Government of Bombay	(25 per cent.) ..	4,575
Governments of Madras, Hyderabad and Mysore.	(25 per cent.) ..	4,575
	Total ..	18,300

In view of the importance of the survey to their cultivators, the Governments of Madras, Hyderabad and Mysore have also been requested by the Research Council to contribute Rs. 1,525 each as their share of the cost of the scheme. In the event of any of these Governments declining to participate in the scheme, the share of this Government will be increased *pro tanto*. The Government of Bombay has, however, already agreed to contribute 50 per cent. of the total cost of the scheme.

The cost during the first year of the scheme, i.e., 1943–44, is estimated at Rs. 5,932 as shown below :—

	Rs.
Pay of establishment—	
One Plant Pathological Assistant in the scale of Rs. 160—10—260..	1,760
One Horticultural Assistant in the scale of Rs. 110—8—150 ..	1,210
One Fieldman in the scale of Rs. 35—5/2—60—E.B.—4—100 ..	385
Allowances and honoraria, etc.—	
(*Including Rs. 66 for dearness allowance)	2,066*
Contingencies	200
Total ..	5,621

It is necessary to provide this amount in the budget estimates for the next year.

ITEM 82. Scheme for genetic improvement of Kodra in the Province of Bombay. (To be financed from the Special Development Fund.)

Recurrent	..Rs. 2,593	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 2,593	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—Scientific research work on smaller millets at the present time is particularly important in view of the necessity of taking all possible measures for expanding food crop cultivation and increasing the yield from the existing area under food crops. As "Kodra" is one of the most important smaller millets in this Province it is proposed to undertake botanical research work on this millet. The Director of Agriculture's scheme for the genetic improvement of 'Kodra' has been submitted to the Research Council for consideration but in view of the urgency of the problem it is proposed to take up the scheme even if the Research Council is not able to contribute the usual 50 per cent. of the total cost of the scheme. As Gujarat has the largest area under "Kodra" the research work will be done at the Government Research Station at Nadiad where facilities for conducting such work exist. The Deputy Director of Agriculture, Crop Research, Poona, will be in supervisional control of the scheme.

2. The scheme is estimated to cost Rs. 12,620 (recurring) spread over a period of five years, the cost during the first year being Rs. 2,593 as shown below :—

	Rs.
Pay of Establishment—	
One Agricultural Officer in the scale of Rs. 60—60—70—5—100 ..	660
One Agricultural Assistant in the scale of Rs. 35—5/2—60—E.B. —4—100	385
	1,045

	Rs.
Allowances and honoraria, etc.—	
*(Including Rs. 132 for dearness allowance)	232*
Contingencies—	
*(Including the pay of one Counter on Rs. 20 per mensem and Rs. 66 for dearness allowance)	1,316*
Grand Total ..	2,593

As it is proposed to start the scheme with effect from 1st April 1943, it is necessary to provide the above amount in the budget estimates for the next year.

ITEM 83. Scheme for research on small millets. (To be financed from the Special Development Fund.)

Recurrent	..Rs. 1,783	Non-recurrent	Rs. *Nil.*
Total ..	.. ,, 1,783	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The scheme for research on small millets, viz., Nagli and Vari, in this Province has been sanctioned by the Imperial Council of Agricultural Research for a period of five years with effect from 1st April 1943 at a total cost of Rs. 9,100 to be shared equally by the Government of Bombay and the Council. The research work on the two millets will be done at the Government farm at Hatkhamba in the Ratnagiri District.

The cost of the scheme during 1943-44 would be Rs. 1,783 as shown below :—

	Rs.
Pay of Establishment—	
One Agricultural Officer in the scale of Rs. 60—60—70—5—100 ..	660
One Agricultural Assistant in the scale of Rs. 35—5/2—60—E.B.—4—100	385
Total ..	1,045
Allowances and honoraria—	
*(Including Rs. 132 for dearness allowance)	232
Contingencies—	
*(Including the pay of one Counter on Rs. 20 per mensem and Rs. 66 for dearness allowance to him)	506*
Grand Total ..	1,783

It is necessary to provide this amount in the budget estimates for the next year.

ITEM 84. Scheme for formation of Kankrej Breed Society. (To be financed from the Special Development Fund.)

Recurrent	..Rs. 2,458	Non-recurrent ..	.. Rs. 500
Total ..	.. ,, 2,958	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—It has been recognised that the formation of breed societies for the improvement of cattle is a step in the right direction towards the development of a higher standard of livestock especially of milch breed of cattle. The main functions of such a society are :—

(*i*) to prepare and maintain authentic breeding records of pure bred cattle of the breed concerned owned by members of the Society and

(*ii*) in the case of milch breeds to establish a system of milk recording of selected animals with the object of developing high milking strains within the breed.

With the establishment of such breed societies, schemes for herd registration and for milk recording can be discontinued. The expenditure on the scheme for the formation of Kankrej breed society is estimated at Rs. 9,600 (Rs. 9,100 recurring and Rs. 500 non-recurring) spread over a period of three years from 1st April 1943. The Imperial Council has already sanctioned the scheme and has agreed to contribute half the total cost of the scheme, viz., Rs. 4,800

(round) during the period. The expenditure for the first year of the scheme amounts to Rs. 2,958 as shown below :—

Recurring.

	Rs.
Pay of Establishment—	
One Assistant Secretary on Rs. 60 per mensem in the scale of Rs. 60—60—70—5—100	660
Two Kamgars on Rs. 30 per mensem each in the scale of Rs. 30—35—5/2—60	660
Allowances, honoraria, etc.—	
Permanent travelling allowance to the Assistant Secretary at Rs. 20 per mensem	220
Permanent travelling allowance to the Kamgars at Rs. 10 per mensem each	220
Dearness allowance to low-paid staff in the scheme	198
Contingencies	500
Total—Recurring ..	2,458

Non-recurring.

Purchase of appliances, i.e., Tattooing sets, milk testing sets, etc.. .	500
Grand Total ..	2,958

It is proposed to provide for this amount in the next year's budget.

ITEM 85. Introduction of a short certificate course in agriculture at Agricultural College, Poona.

Recurrent ..	Rs. 4,110	Non-recurrent	Rs. 1,200
Total	„ 5,310	Ultimate annual recurrent ..	„ 4,720

Remarks.—The Agricultural College, Poona, admits only such students for the degree course, as have passed the First Year Examination in Science. It is intended to introduce, in addition to the degree course, a two-years' diploma course in Agriculture for those passing the School Leaving Certificate examination in order to provide non-graduates with a course of practical training in improved agriculture. The expenditure involved in starting the Diploma Course is heavy and in view of war conditions, it has been decided not to start that course immediately but to introduce, pending the institution of a full two-years' Diploma Course at the College, a special 12 months' short certificate course at the Agricultural College for training students who will be leaving the High Schools during the intervening period. The course will be primarily a practical course in which students will be taught crop protection, horticultural practice and elementary animal husbandry and dairying and also the control of crop pests and diseases as they occur in the Agricultural College Farm. The estimated expenditure will be :—

	Rs.
A—*Non-recurring*—	
Purchase of implements—7 tools and dairy appliances and two pairs of oxen (absolute minimum)	1,200
B—*Recurring*—	
Contingencies—	
(*a*) Rent for quarters for students at Rs. 100 per mensem ..	1,100
(*b*) Upkeep of bullocks	720
(*c*) Upkeep of tools and appliances	150
(*d*) One expert servant	240
(*e*) Insecticides and Fungicides	50
(*f*) Miscellaneous	100
Total ..	2,360
Staff—	
(1) One experienced graduate assistant on Rs. 150—5—200 ..	1,650
(2) Travelling allowance for staff	100
Total ..	1,750
Total—Recurring ..	4,110

As against this expenditure the annual receipts will be Rs. 980 as shown below :—

	Rs.
Annual tuition fee at the rate of Rs. 80 per student (for 10 students)	800
Annual hostel fee at the rate of Rs. 18 for each student (for 10 students)	180
	980

The expenditure is necessary and may be retained.

ITEM 86. Continuance of Taluka Demonstration Centres. (To be financed from the Special Development Fund.)

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 67,858
Total ..	.. ,, 67,858	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—To acquaint cultivators with modern improvements in agriculture and the use of improved seed, implements, etc., by practical demonstrations on their own lands 94 taluka demonstration centres were opened during 1938–39 and 1941–42 in selected centres in the Province. 40 additional demonstration centres were opened during 1942-43 and it is separately proposed to open 40 more in 1943–44. The sanctioned period of the 94 centres opened in 1938–39 and 1941–42 is due to expire on 28th February 1943. In view of the urgent necessity of popularising improved methods and seeds and thereby increasing the yield of food crops, it is considered desirable to continue the 94 demonstration centres opened in 1938–39 and 1941–42, for one year more, *i.e.* up to 29th February 1944. A provision of Rs. 67,858 is accordingly proposed for these centres for the next year. The details of the provision are :—

	Rs.
(*i*) Pay of Establishment, 94 Field Kamgars	46,945
(*ii*) Allowances, honoraria, etc.	6,768
(*iii*) Contingencies	14,145
	67,858

		Rs.
Grand Total—40, Agriculture ..	Recurrent ..	1,00,097
	Non-recurrent ..	1,50,942
	Total ..	2,51,039

41, VETERINARY

ITEM 87. Employment of additional Veterinary Assistant Surgeons and payment of grants-in-aid to new veterinary dispensaries.

Recurrent ..	Rs. 3,264	Non-recurrent ..	Rs. *Nil.*
Total	„ 3,264	Ultimate annual recurrent ..	„ 5,180

Remarks.—Veterinary dispensaries are maintained by district local boards and municipalities, but Government provides the services of Veterinary Assistant Surgeons free of charge, and also makes a grant of Rs. 200 per annum towards the maintenance of each dispensary. There are at present only 131 veterinary dispensaries in this Province. This leaves many talukas unprovided with veterinary dispensaries, a position which is obviously unsatisfactory. It is accordingly proposed to open 4 new dispensaries with effect from 1st April 1943 in areas where the need of such dispensaries is greatest. The proposal involves the appointment of four more Veterinary Assistant Surgeons on the revised scale of Rs. 50—4—90—5—125. The expenditure on this account during 1943–44 will amount to Rs. 2,464 (Rs. 2,200 for pay and Rs. 264 for dearness allowance), and Rs. 800 will be required for grants-in-aid.

ITEM 88. Grants-in-aid to veterinary dispensaries.

Recurrent ..	Rs. 10,100	Non-recurrent ..	Rs. *Nil.*
Total	„ 10,100	Ultimate annual recurrent ..	„ 10,100

Remarks.—Veterinary dispensaries are maintained by district local boards and municipalities but Government provides the services of Veterinary Assistant Surgeons free of charge and also makes a cash grant of Rs. 200 per annum to each dispensary towards maintenance. Local bodies have found it difficult to continue expenditure on their veterinary dispensaries on the same scale as formerly, with the result that they have been forced to reduce the provision for purchase of drugs, etc. Such a process would affect the proper working of the dispensaries and, ultimately, the cattle wealth of the Province. Hence Government has decided that, with effect from 1st April 1943, the present scale of grants-in-aid to local bodies towards maintenance of veterinary dispensaries should be increased and fixed at ¼th the cost of maintenance, subject to the condition that no dispensary should receive a grant lesser than what it now receives, or in excess of Rs. 450 per annum. It is estimated that the additional expenditure on this account will amount to Rs. 10,100.

ITEM 89. Continuance of the posts of clerks in the offices of the Divisional Veterinary Officers.

Recurrent ..	Rs. *Nil.*	Non-recurrent ..	Rs. 2,592
Total	„ 2,592	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The clerical staff in the offices of the Divisional Veterinary Officers, *viz.*, two in each of the offices of the Divisional Veterinary Officers, N. D. and S. D. and one in the office of the Divisional Veterinary Officer, C.D., has been found inadequate to cope with the expansion in routine work in these offices due to the increased activities of the Veterinary Department. Government has, therefore, decided to strengthen the staff by the creation of six additional posts of clerks, two in each of the three Divisional Veterinary Offices, in the grade of Rs. 25—5/2—55. The expenditure on this account during 1943–44 will be Rs. 2,592. The appointments have been created on a temporary basis in 1942–43, and are proposed to be continued for another year.

ITEM 90. Creation of one additional Class I post in the Civil Veterinary Department.

Recurrent ..	Rs. *Nil.*	Non-recurrent ..	Rs. 3,756
Total	„ 3,756	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The Bombay Veterinary Service has at present only one Class I post, and this is held by the Principal of the Bombay Veterinary College. The work of the Veterinary Department has of late increased considerably and it has now become necessary to add to the Department another Class I officer to assist the Director to carry out the heavy additional duties that have devolved upon him. Such a post is particularly necessary now since the present Director is due to retire in 1945 and a Class I officer will have to be appointed to succeed him which it will not be possible to do unless the post of Principal of the College is converted into a Class II post and the Principal's post is eminently of Class I status. This new post will for the present be an addition to the present staff. It will be absorbed in the post of Director when the present Director who is an officer of the Indian Veterinary Service retires in 1945.

41, VETERINARY—contd.

2. There are at present 4 peons under the Director, 2 for his personal attendance and 2 for office. As the Director is a touring officer this staff is inadequate. It is permissible to increase the staff by 2 peons in accordance with the orders in Government Resolution, Finance Department, No. 10, dated 27th February 1933. It is, therefore, proposed to authorise the Director to employ 2 peons on Rs. 17 per mensem.

3. The expenditure next year is estimated to be Rs. 3,756 as shown below :—

	Expenditure for 11 months.
	Rs.
1 Bombay Veterinary Service Class I officer—Rs. 300—20—420—E.B.—30—660—E.B.—40—900—probationer at Rs. 250 per mensem for two years	2,750
Travelling allowance (lump provision)	500
2 Peons on Rs. 17 per mensem	374
Dearness allowance at Rs. 6 per mensem for 11 months ..	132
	3,756

ITEM 91. Scheme for immunisation of cattle against disease and consequent reduction in livestock mortality. (To be financed from the Special Development Fund).

Recurrent ..	Rs. 54,423	Non-recurrent	Rs. 28,200
Total	,, 82,623	Ultimate annual recurrent ..	,, 72,340

Remarks.—The necessity of growing more food by extending cultivation to the fullest possible limit and the existing transport difficulties require that immediate steps should be taken to increase the stock of draught cattle in the Province. While long range schemes of increasing the quantity and improving the quality of the livestock in the Province cannot help to solve the immediate problem, the examination of the draught cattle position in the Province indicates that the mortality of young male stock is about 25 per cent. of the total annual production, and the most effective way of immediately increasing the stock of draught cattle is to reduce the high mortality among potential draught cattle by extending veterinary aid to village cattle, especially in the grazing areas, on a wider scale. It is therefore proposed to undertake the following scheme as an experimental measure for a period of three years, in the first instance, and to finance it from the Special Development Fund.

The details of the scheme which is estimated to cost Rs. 82,623 during 1943-44 are as follows :—

	Cost during 1943-44 for 11 months.	Average annual cost.
	Rs.	Rs.
Field establishment—		
Pay of establishment—		
20 Attendants on Rs. 14 per mensem each ..	3,080	3,360
7 Veterinary Assistant Surgeons on Rs. 50—4—90—5—125 per mensem each	3,850	7,560
32 Stockmen on Rs. 30—1—50 each ..	10,560	15,360
Allowances, honoraria, etc.—		
Travelling allowance to 7 Veterinary Assistant Surgeons and 7 attendants at Rs. 45 per mensem and to 13 attendants at Rs. 10 per mensem each	4,895	5,340
Travelling allowance to Stockmen at Rs. 10 per mensem each	3,520	3,840
Dearness allowance at a flat rate of Rs. 6 per mensem each to the Veterinary Assistant Surgeons, Attendants and Stockmen ..	3,894	3,768

41, VETERINARY—concld.

	Cost during 1943-44 for 11 months.	Average annual cost.
	Rs.	Rs.
Contingencies—		
For contingencies of Veterinary Assistant Surgeons	4,590	5,000
For contingencies of Stockmen	7,330	8,000
Contingencies—		
8 Chowkidars on Rs. 10 per mensem each ..	880	960
Dearness allowance to Chowkidars at Rs. 6 per mensem each	528	576
Dipping fluid at Rs. 450 for each tank ..	3,600	3,600
Office expenses and miscellaneous	960	960
Purchase of instruments, drugs, etc. ..	20,200	....
Construction of 8 dipping tanks	8,000	....
	75,887	58,324
Supervising staff—		
Pay of officers, and establishment—		
1 Divisional Veterinary Officer in Class II of the Bombay Veterinary Service (Rs. 170—10—250—E.B.—15—400—E.B.—20—500—probationer on Rs. 150 per mensem for 2 years) ..	1,650	3,888
4 Clerks on Rs. 25—5/2—55 (including one clerk for the office of the Director of Veterinary Services)	1,100	2,112
3 peons on Rs. 14 per mensem each ..	462	504
Allowances, honoraria, etc.—		
Travelling allowance to Divisional Veterinary Officer at Rs. 125 per mensem	1,375	1,500
Dearness allowance to clerks and peons at Rs. 6 per mensem each	462	504
Contingencies	575	600
	5,624	9,108
Laboratory staff—		
1 Helminthologist in Class II of the Bombay Veterinary Service (Rs. 170—10—250—E.B.—15—400—E.B.—20—500—probationer on Rs. 150 per mensem for 2 years)	750	3,888
Bombay local allowance to the Helminthologist	200	630
1 Laboratory Attendant on Rs. 25 per mensem.	125	300
Dearness allowance at a flat rate of Rs. 7½ per mensem	37	90
Total ..	1,112	4,908
Grand Total ..	82,623	72,340

The field and supervising staff will be employed with effect from 1st April 1943 while the Laboratory staff will be taken up at a later stage (say from 1st October 1943) when the scheme has been working for some time and the laboratory staff is required to deal with the investigation of the data regarding parasitic diseases collected by the field staff.

		Rs.
Grand Total—41, Veterinary ..	Recurrent ..	67,787
	Non-recurrent ..	34,548
		1,02,335

42, CO-OPERATION.

ITEM 92. Grant to Education Committees of District Boards of Supervising Unions for educational staff.

Recurrent	.. Rs. 13,500	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 13,500	Ultimate annual recurrent	.. ,, 27,000

Remarks.—Government passed orders last year sanctioning the re-organisation of the constitution of the Bombay Provincial Co-operative Institute and the District Boards of Supervising Unions. According to the new constitution the Institute is to impart education to members of co-operative societies and workers in the co-operative movement and to function as a co-ordinating agency and body of experts in all matters pertaining to co-operative education. The Institute's educational work in the districts is to be carried out through the District Boards of Supervising Unions which according to the revised constitution are to have education committees for that purpose. The education committees of the District Boards of Supervising Unions will require financial assistance from Government to maintain the necessary educational staff. Each committee will maintain an educational inspector on a pay of Rs. 75 to 90 per mensem and the total grant required for the Province will be about Rs. 27,000 a year. The selection of the educational inspectors will be made in consultation with the Institute and in accordance with the qualifications laid down by it. In order that the education committees of the District Boards may carry out the policy laid down by the Institute, it is proposed that the grants to be paid to them for the educational staff should be distributed through the Institute at least during the first few years.

2. In districts where District Boards have not yet been formed, education committees will be set up by the Institute.

3. It will be necessary for the education committees to maintain the necessary educational staff after the termination, on or about 31st August 1943, of the Co-operative Training and Education Scheme financed by the Government of India. It is therefore proposed to make a provision of Rs. 13,500 in the next year's budget for grants to education committees for expenditure on the educational staff during the remaining period of six months of the year 1943-44.

ITEM 93. Additional staff for the offices of the Registrar of Co-operative Societies and Director of Rural Development and Assistant Registrars of Co-operative Societies, Surat and Dharwar.

Recurrent	..Rs. 2,700	Non-recurrent ..	..Rs. 1,771
Total ..	.. ,, 4,471	Ultimate annual recurrent	.. ,, 3,468

Remarks.—With the gradual expansion in the activities of the Co-operative Department the work in the office of the Registrar of Co-operative Societies and Director of Rural Development has increased. The organisation of regulated markets under the Agricultural Produce Markets Act and the incorporation of the Marketing section in the Co-operative Department has further added to the work in that office. To deal with this increase in work three clerks

1 on Rs. 75—5/2—90,
1 on Rs. 60—5/2—75, and
1 on Rs. 25—5/2—55,

have been employed on a temporary basis since 1940-41. This relief has been found to be inadequate. The increase in work is of a permanent nature and it has become necessary to strengthen the office staff as a permanent measure. It is therefore proposed to retain the three temporary clerks mentioned above on a permanent basis and to appoint two more clerks—one on Rs. 95—5—130 and the other on Rs. 25—5/2—55 on a temporary basis up to 31st March 1944.

The offices of the Assistant Registrars of Co-operative Societies, Surat and Dharwar, also require relief. At present each of them is given a temporary clerk on Rs. 25—5/2—55. It is proposed to retain these clerks on a permanent basis.

A provision of Rs. 4,471 is accordingly proposed for 1943-44.

ITEM 94. Employment of District Co-operative Officers, Assistant District Co-operative Officers and peons.

Recurrent	..Rs. 34,230	Non-recurrent ..	..Rs. 2,304
Total ..	.. ,, 36,534	Ultimate annual recurrent	.. ,, 35,898

42, CO-OPERATION—contd.

Remarks.—Till 1938–39 there were in the Co-operative Department Agricultural organisers of Co-operative societies who were entrusted with the work of organising and supervising non-credit societies such as cattle breeding societies, sale and purchase societies, dairy societies, fencing societies, etc. There were also Honorary organisers enlisted from among the members of the public to assist the staff of the Department in organising new societies, making enquiries into the conditions of bad societies, undertaking liquidation and arbitration work and taking steps to remove the defects noticed by the auditors of the Department in their audit memoranda. In 1939–40 rural development work was entrusted to the Co-operative Department, and the Agricultural Organisers of Co-operative Societies were merged in the staff of Rural Development Inspectors employed for both co-operative and rural development work. On the de-amalgamation of the department in 1940–41 six Rural Development Inspectors and 14 Assistant Rural Development Inspectors were retained in the Co-operative Department and the remaining transferred to the Revenue and Agricultural Departments. As the agency of Honorary Organisers was not found to be very effective in correcting the defects in the working of the societies in rural areas and in organising the non-credit side of the co-operative movement, Government decided to appoint, as an experimental measure, one District Co-operative Officer and an Assistant District Co-operative Officer in each district to supervise the existing societies and to organise new societies such as resource societies, sale and purchase societies, thrift societies, better farming societies, etc., having regard to the Agricultural Debtors Relief Act and the Agricultural Produce Markets Act. Accordingly the 6 Rural Development Inspectors and 14 Assistant Rural Development Inspectors who were retained in the Co-operative Department, and were permanent Government servants, were appointed District Co-operative Officers and Assistant District Co-operative Officers, respectively, and 10 more District Co-operative Officers and 3 Assistant District Co-operative Officers were appointed on a temporary basis. Last year one more Assistant District Co-operative Officer was appointed, also on a temporary basis. The agency of District Co-operative Officers and Assistant District Co-operative Officers has proved its utility. It is therefore proposed to place it on a permanent basis by making the 10 temporary posts of District Co-operative Officers and 4 temporary posts of Assistant District Co-operative Officers permanent. The District Co-operative Officers and Assistant District Co-operative Officers have to tour extensively and have therefore been given the services of peons. The peons under the 6 permanent District Co-operative Officers are permanent Government servants while those under the 10 temporary District Co-operative Officers and 18 Assistant District Co-operative Officers are temporary hands. As all the temporary posts of District Co-operative Officers and Assistant District Co-operative Officers are to be made permanent the posts of peons under them will also be made permanent.

A provision of Rs. 36,534 is accordingly proposed to be made in the next year's estimates. The details of the provision are :—

	Rs.
Pay of Establishment—	
1 District Co-operative Officer on Rs. 180—10—270	2,880
3 District Co-operative Officers on Rs. 135—5—180	5,580
6 District Co-operative Officers on Rs. 95—5—130	7,560
4 Assistant District Co-operative Officers on Rs. 30—35—5/2—60..	1,680
28 Peons—10 for District Co-operative Officers and 18 for Assistant District Co-operative Officers : 1 on Rs. 23$\frac{1}{4}$ per mensem ; 3 on Rs. 17 per mensem each, and 24 on Rs. 14 per mensem each)	4,920
Allowances, Honoraria, etc.—	
House rent and other allowances	570
Dearness allowance to peons	2,304
Travelling allowance	8,640
Contingencies—	
Non-contract contingencies	2,400
Total ..	36,534

ITEM 95. Employment of additional auditors and sub-auditors.

Recurrent ..	Rs. 6,226	Non-recurrent	Rs. 396
Total	„ 6,622	Ultimate annual recurrent ..	„ 7,084

Remarks.—Under Section 22 of the Bombay Co-operative Societies Act it is the statutory duty of the Registrar to get the accounts of each society audited at least once in every year. Societies in the case of which this statutory obligation cannot be complied with are entitled to the refund of audit fee. The audit of societies and banks having a share capital exceeding Rs. 20,000 and housing societies is entrusted to Special Auditors who are gazetted officers. The audit of societies and banks with a share capital exceeding Rs. 2,000 but not exceeding

Rs. 20,000 is conducted by auditors while the audit of minor societies is in charge of sub-auditors. The strength of the audit staff was fixed in 1938 at—

4 Special Auditors ;
23 Auditors ; and
53 Sub-auditors.

It was soon found that 4 Special Auditors were unable to cope with the audit work of the societies and banks in their charge. A temporary Special Auditor was therefore employed to assist the permanent Special Auditors. Since June last this officer has been placed in independent charge and is given the assistance of two temporary sub-auditors. With this arrangement two posts of auditors have been held in abeyance.

There are 515 more societies now than there were in 1938. Most of them belong to classes whose audit is conducted by auditors and sub-auditors. In view of this increase it is proposed to revive the two posts of auditors held in abeyance and to create two posts of sub-auditors in the grade of Rs. 75—5/2—90. The two auditors who will be appointed to the two vacant posts will each be given a clerk in the grade of Rs. 25—5/2—55 and a peon on Rs. 14 per mensem. For the two sub-auditors two peons on Rs. 14 per mensem each will be employed. A provision of Rs. 6,622 is accordingly proposed for the next year. It does not include provision for the pay of the two posts of auditors that are to be revived. The details are as follows :—

	Rs.
Pay of 2 sub-auditors	1,650
Pay of 2 clerks	660
Pay of 4 peons	616
Travelling allowance to 2 auditors, 2 sub-auditors, 2 clerks and 4 peons	2,640
Dearness allowance	396
Contingencies	660
	6,622

		Rs.
Grand Total—42, Co-operation ..	Recurrent ..	56,656
	Non-recurrent ..	4,471
	Total ..	61,127

ITEM 96. Establishment of an additional unit of the cane and bamboo demonstration party. (To be financed from the Special Development Fund.)

Recurrent	.. Rs. 3,006	Non-recurrent	.. Rs. 500
Total	.. .. ,, 3,506	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—At present there is only one peripatetic unit of the cane and bamboo demonstration party which gives instruction to the local workers in the rural areas in the use of improved types of tools and in the manufacture of modern types of cane articles. The duration of the course of training extends to a period of six months. It has been found difficult to satisfy the demands of different areas and the necessity of an additional unit is keenly felt. It is therefore proposed to establish an additional peripatetic unit of the cane and bamboo demonstration party for a period of three years in the first instance from 1st April 1943. The charge during 1943-44 will be—

Non-Recurrent—

	Rs.
Tools, equipment, weights, scales, furniture, etc.	500
Recurring—	
(*a*) Staff—	
One Master craftsman at Rs. 75 per mensem	825
One Assistant Master Craftsman at Rs. 40 per mensem ..	440
(*b*) Working charges—	
(*i*) Rent, sweeping charges, repairs, etc.	330
(*ii*) Raw materials	600
(*iii*) Travelling allowance to staff	100
(*iv*) Stipends to ten students at annas 3 per day of attendance ..	535
(*v*) Two prizes of Rs. 2 each per month—one for good attendance and one for excellent work	44
(*vi*) Dearness allowance	132
	3,506

ITEM 97. Employment of a peripatetic demonstration party for training village lohars and sutars. (To be financed from the Special Development Fund.)

Recurrent	.. Rs. 4,466	Non-recurrent	.. Rs. 1,800
Total ..	.. ,, 6,266	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—In accordance with the recommendation made by the Provincial Rural Development Board at its meeting held in September 1942, it is proposed to organise a peripatetic demonstration party for a period of two years from 1st April 1943 in the first instance for training the village lohars and sutars in turning out better class articles. The party will be in charge of the District Industrial Officer concerned. The course of training will extend to four months. Four craftsmen will be selected and admitted at a time and each trainee will be paid stipends at the rate of Rs. 20 per mensem during the course of the training.

The charge during 1943-44 will be—

Non-recurring—	Rs.	Rs.
(1) Hand tools, fitments, equipment etc. for staff and trainees	1,200	
(2) Carpenter's bench, sketch-drawing table, lathes, stools, chairs etc.	600	
		1,800

43, INDUSTRIES—contd.

	Rs.	Rs.
Recurring—		
(*a*) *Staff*—		
One Master craftsman—Rs. 100—5—150 ..	1,100	
One Assistant Blacksmith-cum-carpenter Rs. 60—3—75	660	
		1,760
Allowances and Honoraria—		
(1) Travelling Allowance ordinary to staff ..	100	
(2) Dearness Allowance to Assistant Blacksmith-cum-carpenter at Rs. 6 per mensem ..	66	
		166
Contingencies—		
(1) Rent, and Sweeping charges	360	
(2) Raw materials, wood, hardware, replacement of and repairs to tools etc.	1,000	
(3) Other miscellaneous contingent charges ..	300	
		1,660
Scholarships—		
Stipends to trainees at Rs. 20 per mensem		880
Total ..		4,466

ITEM 98. Establishment of a Salt Depot at Kolak, District Surat.

Recurrent .. Rs. 988 Non-recurrent .. .. Rs. 2,820
Total .. .. ,, 3,808 Ultimate annual recurrent .. ,, 1,028

Remarks.—The fishermen at Kolak are greatly inconvenienced by the absence of a salt depot in the vicinity of their dwellings. Their needs are at present being catered for by the Sultania Trading Company which obtains supplies of salt from the Salt Department at concessional rates and then retails the salt at enhanced rates to fish-curers. The concession of taking salt direct is allowed only to fishermen who deposit Rs. 1,000 with the Salt Department as a guarantee that the terms and conditions on which the salt is allowed to be removed are not abused. This sum is beyond the means of the average individual.

The amount of salt consumed by fishermen during 1936–1941 was as follows :—

Year.	Salt consumed (in maunds).
1936–37	1,470
1937–38	220
1938–39	1,692
1939–40	1,551
1940–41 .. .. over	1,000

The rates paid by the fish curers to the concessionnaire for salt during 1936–1940 were as follows :—

Year.	Rate. Rs.
1936–37	2 per maund.
1937–38	1/12 per maund.
1938–39	1/12 per maund.
1939–40	1/11 per maund.

These rates compare with a rate of about Re. 1 per maund in the case of the issue of salt from salt curing yards.

In the circumstances it is proposed to establish a Salt Depot at Kolak and the following figures show that it would be self-supporting after the initial over-head charges had been incurred.

Recurring Expenditure.

		Rs.
Pay of petty yard officer at Rs. 21 per mensem ..	21 × 12 =	252
Pay of peon at Rs. 15 per mensem	15 × 12 =	180
House rent at Rs. 2 per mensem each	2 × 2 × 12 =	48
Cost of 1,000 maunds of salt at annas 0–7–0 per maund including transport charges		438
Repairs to salt kothar, monsoon repairs, and weather fencing at Rs. 50 per annum		50
Miscellaneous expenditure such as kerosene oil, cocoanut oil, match boxes, money order commission, etc.		60
		1,028

Non-recurring expenditure.

Cost of salt kothar	2,700
Cost of scales, weights and petromax lamp	120
	2,820
Estimated receipts from the sale of 1,000 maunds of salt at Re. 1–1–0 per maund	Rs. a. p. 1,062 8 0

43, INDUSTRIES—contd.

ITEM 99. Employment of peripatetic field demonstration parties to train agriculturists in silk worm rearing. (To be financed from the Special Development Fund).

Recurrent	.. Rs. 6,565	Non-recurrent ..	.. Rs. 5,150
Total	.. „ 11,715	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—In 1940, the establishment of a silk farm at Belgaum was sanctioned with a view to find out whether silk worm rearing is possible in this Province and whether it can be adopted as a profitable spare time occupation by the agriculturists. The experiments carried out at the farm have shown that silk worm rearing is possible in certain parts of the Province. Whether it can be adopted as a profitable spare time occupation by the agriculturists or not can only be determined after the rearing is actually done by a few trained agriculturists under the conditions obtaining in their villages. To determine this aspect it is proposed to employ three demonstration parties from 1st April 1943 for three years in the first instance to train agriculturists, who have sufficient irrigated land to grow mulberries and agree to rear silk worms, in the rearing of silk worms, reeling of silk, etc. The course of training will last for six months and the three demonstration parties will train about 48 agriculturists in each year. Each trainee will be given a stipend of Rs. 10 per mensem. After completion of the training each trainee will be given the necessary equipment worth Rs. 10 free to enable him to set up the industry in his home. He will also be given silk worm eggs free of cost for some time. Till such time as the villagers are in a position to reel the cocoons and sell the raw silk the Industries Department will give the necessary help in getting the cocoons properly reeled into silk and arrange for the sale of the products. The expenditure during 1943–44 will be—

	Rs.	Rs.
(*a*) *Non-recurring*—		
(*i*) Equipment for demonstration parties	150	
(*ii*) Working capital	5,000	
		5,150
(*b*) *Recurring*—		
(*i*) Three demonstrators on Rs. 30 per mensem each ..	990	
(*ii*) Allowances, honoraria	475	
(*iii*) Stipends at Rs. 10 per mensem	2,640	
(*iv*) Purchase of equipment for giving it free to trainees ..	480	
		4,585
(*c*) *Contingencies*		1,980
		11,715

ITEM 100. Continuance of the establishment of the Department of Industries in connection with schemes (1) for assistance to educated unemployed to set up in business, etc., and (2) for grant of subsidies and loans to artisans for purchase of appliances and tools.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 3,131
Total ..	.. „ 3,131	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The schemes (1) for assistance to educated unemployed to set up in business, etc., and (2) for grant of subsidies and loans to artisans for purchase of appliances and tools, have been sanctioned up to the end of the financial year 1943–44. The work of assistance under the schemes is going on very satisfactorily and a number of grants have been made so far and will continue to be made in future. This will involve continuous elaborate clerical work and the continuance of the clerical establishment at present sanctioned is absolutely necessary. It is proposed to continue the following staff till the end of the financial year 1943–44 :—

(1) One accounts clerk in the scale of Rs. 95—5—140.

(2) One Junior clerk in the scale of Rs. 50—5/2—90.

(3) One typist in the scale of Rs. 50—5/2—90.

(4) One peon on Rs. 23 per mensem.

(With dearness allowance of Rs. 7-8-0 per mensem each.)

43, INDUSTRIES—concld.

ITEM 101. Extension of duration of Artisan Course in Government Leather Working School, Bandra.

Recurrent	.. Rs. 2,350	Non-recurrent ..	.. Rs. 850
Total ..	.. „ 3,200	Ultimate annual recurrent	.. „ 2,800

Remarks.—In November 1937, Government sanctioned the establishment of a leather working school which has since been brought into existence at Bandra, Bombay 20. This school provides two courses of training of which one is a one-year artisan course. The school has been recognised by the Committee of Direction for Technical and Industrial Training for purposes of examination and inspection. The Committee's examiner who has examined the school for two successive years has repeatedly urged that the duration of the artisan course is too short to enable the students to cover satisfactorily the entire syllabus prescribed for the course with the consequence that their training though excellent as far as it goes, is not comprehensible enough to enable them to secure sufficiently well-paid skilled posts in the Boot and Shoe-making Industry of this Province, or to set up in business for themselves. He has, therefore, recommended that the duration of the course should be extended by one more year so as to enable the students to cover the entire syllabus. The matter was referred to the Advisory Committee constituted for the Government Tanning Institute, and Government Leather Working School which concurred with the Examiner's recommendation.

The extra expenditure on this proposal will be as under :—

	Actual cost for the year 1943-44.	Average cost.
	Rs.	Rs.
Recurring—		
Scholarships to 10 boys in the proposed 2nd year of the Artisan Course ..	1,350 (Scholarships for 9 months from June 1943).	1,800 per year.
Raw materials, etc.	1,000	1,000 per year.
Total ..	2,350	2,800
Non-recurring—		
Equipment	850	....

		Rs.
Grand Total—43, Industries ..	Recurrent ..	17,375
	Non-recurrent ..	14,251
	Total ..	31,626

47, MISCELLANEOUS DEPARTMENTS.

ITEM 102. Proposed re-organisation of the higher clerical posts in the Factory and Steam Boiler Departments.

Recurrent ..	Rs. 725	Non-recurrent	Rs. *Nil.*
Total	„ 725	Ultimate annual recurrent ..	„ 1,728

Remarks.—A common Bombay-Mofussil scale of pay for the clerks of the Factory and Steam Boiler Departments was introduced with effect from 1st April 1942 with a view to facilitate transfers of clerks from Bombay to mofussil and *vice versa*. The question of revising the scales of pay of the following higher supervising posts in the two Departments remained to be considered :—

Posts.

Joint Superintendent of the Factory and Boiler Departments,

Assistant Superintendent, Factory Department,

Assistant Superintendent, Boiler Department,

Senior Clerk and Statistical Assistant, Factory Department,

Technical Clerk, Steam Boiler Department,

Head Clerk, Factory Inspection Office, Poona,

Head Clerk, Factory Inspection Office, Ahmedabad.

It is now proposed that excepting the posts of the Joint Superintendent and the Assistant Superintendents, the scales of pay of all other posts should be left as they are at present. In view, however, of the large increase in the responsible work now falling to the Joint Superintendent and the impossibility of securing a capable successor after his retirement due to the changed conditions of work in these two departments, it is proposed to have a full-time Superintendent for each department on the scale of pay of Rs. 170—10—250 each and also to have two posts of Senior Clerks on Rs. 135—5—180 one in each Department in place of the existing posts of Assistant Superintendent on the scale of pay of Rs. 175—5—200. It is also proposed that all the supervising posts on the clerical cadre of these Departments in the Bombay offices should continue to be treated as posts on the Bombay scales of pay and should not be held eligible for compensatory local allowance. The additional average cost per annum on account of these proposals will be Rs. 1,728 as shown below :—

Annual average cost of the existing posts.		Annual average cost of the posts as now proposed.		Extra annual average cost.
	Rs.		Rs.	Rs.
One Superintendent on pay of Rs. 200—10—250 ..	2,784	Two Superintendents on pay of Rs. 170—10—250 each ..	5,040	
Two Assistant Superintendents on pay of Rs. 175—5—200 each ..	4,584	Two Senior Clerks on pay of Rs. 135—5—180 each ..	4,056	
Total ..	7,368	Total ..	9,096	1,728
		Average extra cost per annum		1,728

ITEM 103. Creation of 5 posts of Probation Officers.

Recurrent ..	Rs. 3,850	Non-recurrent	Rs. *Nil.*
Total	„ 3,850	Ultimate annual recurrent ..	„ 7,800

Remarks.—Provision has been made in the current year's budget for the appointment of 12 posts of Probation Officers. There is an urgent need for more Probation Officers for the proper working of the Bombay Children Act, 1924 and the Bombay Probation of Offenders' Act, 1938, as work under these Acts is not making satisfactory progress. It is therefore proposed to appoint 5 more Probation Officers from 1st April 1943, in the scale of Rs. 75—5—135—E.B.—15/2—180. The Probation Officers will be on probation for a period of one year before confirmation and their pay during the period will be Rs. 50, Rs. 60, or Rs. 70 depending on the qualifications they possess.

47, MISCELLANEOUS DEPARTMENTS—contd.

ITEM 104. Revision of the scale of pay of the post of the Chief Inspector of Factories for the Province of Bombay.

Recurrent ..	.. Rs. 1,800	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,800	Ultimate annual recurrent	.. „ 2,760

Remarks.—Mr. T. W. Johnstone, O.B.E., the present Chief Inspector of Factories retires from service from 1st April 1943. It is proposed that Mr. W. H. Phillips, the first Senior Inspector of Factories, should succeed as Chief Inspector.

The present scale of pay of the Chief Inspector of Factories, which is Rs. 1,000—50—1,250, was fixed in 1923. Since then the duties of the post have become more onerous on account of the increase in the number of factories, increase in the ligislation such as the Cotton Ginning and Pressing Factories Act, the Bombay Maternity Benefit Act, the Payment of Wages Act, the Employment of Children Act, for the administration of which the Chief Inspector is responsible. It is proposed that the scale of pay of Chief Inspector should be revised from Rs. 1,000—50—1,250 to Rs. 1,200—50—1,500, in the case of old entrants.

		Rs.
Grand Total—47, Miscellaneous Departments..	Recurrent ..	6,375
	Non-recurrent ..	....
	Total ..	6,375

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50, CIVIL WORKS.

ITEM 105. Conversion of the temporary post of a supervisior and of a temporary clerk in the Electrical Branch into permanent pensionable posts.

Recurrent ..	Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total	.. „ *Nil.*	Ultimate annual recurrent	.. „ 3,100

Remarks.—In accordance with the provisions of the Bombay Lifts Acts, 1939, the Deputy Engineer (Lifts) has to inspect about a thousand lifts annually. Each lift is required to be inspected four or five times before the grant of a license. As the inspection work could not be managed by the Deputy Engineer, Government sanctioned a temporary post of a Supervisor in the grade of Rs. 80—8—152—E.B.—248 to assist the Deputy Engineer. The clerical work has also considerably increased. An additional temporary clerk's post was therefore sanctioned in the grade of Rs. 50—5/2—90—5—140. The item was shown in statement of the Budget Memorandum for the year 1942-43—item No. 7. Provision required for the continuance of the two temporary posts during the year 1943-44 has already been made.

It is proposed to convert these posts into permanent pensionable posts.

ITEM 106. Continuance of the post of the Personal Assistant to the Executive Engineer, Thana Division.

Recurrent ..	Rs. *Nil.*	Non-recurrent ..	.. Rs. 6,240
Total	.. „ 6,240	Ultimate annual recurrent	.. „ *Nil*

Remarks.—To enable the Executive Engineer, Thana Division, to devote his personal attention to works of primary importance under construction in the Division a temporary post of a Personal Assistant to the Executive Engineer was sanctioned in March 1942. As the pressure of work did not decrease, it was decided to continue the temporary post till the 28th February 1943.

The post is proposed to be continued till the 29th February 1944 as the work in the Thana Division is increasing day by day and the works of modernisation of roads and widening of drains will also be in progress during the year 1943-44.

ITEM 107. Appointment of a Senior Accounts clerk for the office of the Executive Engineer, Dharwar Division.

Recurrent ..	Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,156
Total	.. „ 1,156	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The work in the correspondence section of the office of the Executive Engineer, Dharwar Division, was increasing owing to the very heavy correspondence relating to Minor Irrigation Works, Village Water Supply wells, Rural Development, etc. A temporary clerk's post in the grade of Rs. 95—5—115 was sanctioned in September 1942 to cope with the additional work. The pressure of work will continue during the year 1943-44. It is, therefore, proposed to continue the temporary clerk's post till the 29th February 1944.

ITEM 108. Daily allowance to members of the work-charged establishment.

Recurrent ..	Rs. 11,000	Non-recurrent ..	.. Rs. *Nil.*
Total	.. „ 11,000	Ultimate annual recurrent	.. „ 12,000

Remarks.—Under the existing rules members of the work-charged establishment are eligible only for actual Railway fare or road mileage for journeys outside their jurisdiction, but no daily allowance. This results in putting these subordinates out of pocket when travelling on Government duty. Government servants, either on permanent or temporary establishment are eligible for daily allowance under the Bombay Civil Services Rules. On the grounds of equity it is proposed to extend the concession of daily allowance to members of the work-charged establishment.

ITEM 109. Continuance of certain additional temporary establishment in the Thana Division.

Recurrent ..	Rs. *Nil.*	Non-recurrent ..	.. Rs. 3,740
Total	.. „ 3,740	Ultimate annual recurrent	.. „ *Nil.*

50, CIVIL WORKS—contd.

Remarks.—On account of increase in work it was found necessary to supplement the establishment for the office of the Executive Engineer, Thana Division, and the Sub-Divisional offices at Thana and Panvel. Government sanctioned in April 1942 the marginally noted additional temporary establishment up to the 28th February 1943. As the pressure of work for which the establishment was sanctioned will continue during the ensuing year, it is proposed to continue the temporary establishment up to the 29th February 1944. The amount required to be provided during the year 1943-44 for the purpose is Rs. 3,740 as shown below :—

Office of the Executive Engineer, Thana Division.

		Scale. Rs.
2	Clerks	25—5/2—65
1	Typist	Do.
1	Tracer	25—2—55—3—70
1	Peon	Rs. 17 per mensem.
	Thana Sub-Division.	
1	Sub-Divisional clerk	25—5/3—75
1	Tracer	25—2—55—3—70
	Panvel Sub-Division.	
1	Sub-Divisional Clerk	25—5/3—75.
8		

			Rs.
*Dearness allowance	.. Rs. 576	Pay	2,774
Compensary Local Allowance	.. Rs. 390	Allowances ..	966*
			3,740

ITEM 110. Continuance of the Bijapur Division on a permanent basis.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ *Nil.*	Ultimate annual recurrent	.. „ 28,200

Remarks.—In view of the severe scarcity conditions in the Bijapur District and the minor irrigation schemes undertaken there Government after careful scrutiny sanctioned the reopening of the Bijapur Division on a temporary basis for one year with effect from the 1st February 1938. The item was brought to the notice of the Legislative Assembly by means of a supplementary demand *vide* demand No. 16 (8) in the year 1937-38. For the same reasons the continuance of the Bijapur Division had been sanctioned with the approval of the Legislative Assembly up to the 29th February 1940—*vide* No. 94 in statement E of new items of expenditure in the Budget Memorandum for the year 1939-40. The Division was further continued on a temporary basis for a period of 3 years ending the 28th February 1943—*vide* Item No. 74 in statement of New Items of expenditure in the Budget Memorandum for the year 1940-41.

In the Bijapur Division a number of major original works are in progress. These works comprise modernisation of roads, improvements to road surfaces, constructing roads, causeways, cross drainage works thereon, bandharas, irrigation tanks, etc. The cost of such works at present in progress in the Division is Rs. 17 lakhs and of those contemplated to be undertaken in the near future is Rs. 38 lakhs. In addition to the above, there are 21 feeder roads costing about Rs. 15 lakhs and 3 water supply tanks estimated to cost Rs. 36,000 which are included in the combined and scarcity programme for 1942 and surveys of which are to be started as soon as possible.

Considering the fact that the fear of scarcity is seldom entirely absent in the Bijapur area where the dividing line between comparative plenty and dire starvation is extremely fine, a large number of works, which involve survey and preparation of plans and estimates have of necessity to be kept in readiness to meet the situation. All this work demands the full and entire attention of an Executive Engineer.

It is not possible to distribute the work of the Division between the Belgaum and Dharwar Divisions which are already heavy charges.

After careful consideration of all factors and from personal experience the Superintending Engineer, Southern Circle, considers that it is necessary to convert the Bijapur Division into a permanent charge. The Commissioner, Southern Division, is also convinced that a separate Division for the Bijapur District is quite necessary and has recommended its continuance on a permanent basis. Government agrees with the above recommendation. It is, therefore, proposed to convert the Bijapur Division into a permanent Divisional charge.

50, CIVIL WORKS—concld.

The cost for the continuance of the temporary establishment required for the Bijapur Division during the year 1943–44 is included in the Budget of that year. The establishment entertained for the Division is the same as in the current year.

ITEM 111. Conversion of certain temporary and work-charged posts in the Public Works Department into permanent pensionable or temporary posts.

Recurrent	..Rs. 1,10,000	Non-recurrent	Rs. *Nil.*
Total ..	.. „ 1,10,000	Ultimate Annual recurrent (excluding leave and pension charges).	„ 9,57,000

Remarks.—Government decided in March 1939 to extend the benefits of leave, pension, gratuity and Provident Fund to such of its subordinates whose posts were required permanently. In the Public Works Department many posts were continued from year to year either on the temporary or the work-charged establishment, although they should have really formed part of the permanent pensionable establishment. Repeated requestes were received from such subordinates through their recognised Associations in this matter. After detailed examination of the reports submitted by local officers, it is considered that 2,220 posts (887 on the temporary establishment and 1,343 on the work-charged establishment), which are at present either borne on the temporary or work-charged establishment under the local officers, satisfied the criteria laid down by Government for conversion of their posts into permanent pensionable posts. The Finance Department has accepted the above proposals in principles.

2. In certain cases revised scales of pay are already in existence for the corresponding permanent establishment. These posts are 850 in number (301 on temporary establishment and 549 on work-charged establishment) and their annual cost, excluding leave and pensionary charges, is approximately Rs. 2·7 lakhs. For the remaining 1,370 posts (576 on temporary establishment and 794 on work-charged establishment) revised scales of pay have not been sanctioned so far. The question of sanctioning the revised scales of pay for them has been taken up separately. In the meantime it is proposed to convert the 2,220 posts referred to in paragraph 1 above into permanent pensionable posts.

3. In respect of posts which are at present borne on the temporary establishment there will be no extra cost to Government on account of the pay of the temporary subordinates to be appointed to permanent posts as their pays will be regulated in the prescribed scales admissible to them. On the contrary there will be some saving to Government as their pays will be subjected to percentage reduction on their appointment to the permanent establishment in accordance with the general orders of Government.

4. In respect of persons at present borne on the work-charged establishment, their pay was hitherto debited to works and was thus included in the grant for works. On their appointment to the permanent establishment their pays will be debited to the regular establishment. As in the case of temporary subordinates the pays of members of the work-charged establishment, on their appointment to the permanent establishment, will also be subject to the percentage cut according to the general orders of Government.

5. There will, however, be some extra cost on account of leave and pensionary charges of the subordinates proposed to be made permanent. This is estimated to amount to Rs. 2,51,000 (Rs. 1,58,000 for pensionary charges and Rs. 93,000 for leave charges) per annum ultimately.

6. It is also proposed that 425 members of the work-charged establishment should be brought on to the temporary establishment. Except in respect of two surveyors, six tracers and 158 inferior servants, no scales have so far been fixed for the several work-charged posts recommended for being brought on to the temporary establishment. The question of fixing pay scales for the remaining 259 subordinates has also been taken up separately along with the general question referred to in paragraph 1 above. The annual cost on account of bringing these 425 members of the work-charged establishment on to the temporary establishment will be Rs. 1,10,000. As these subordinates are being brought on to the temporary establishment there is no pensionary liability to Government.

		Rs.
Grand Total—50, Civil Works ..	Recurrent ..	1,21,000
	Non-recurrent ..	11,136
	Total ..	1,32,136

56, STATIONERY AND PRINTING.

ITEM 112. Appointment of one clerk and attender at the Government Book Depot.

Recurrent ..	Rs. 1,056	Non-recurrent	Rs. *Nil.*
Total	„ 1,056	Ultimate annual recurrent ..	„ 1,356

Remarks.—During recent years there has been a large increase in the number of requisitions and callers for Government publications at the Government Book Depot. The number of publications in stock at the Government Book Depot is 7,889, exclusive of the *Bombay Government Gazette* and the Indian Law Reports, Bombay series. The average number of indents received in the Government Book Depot is 60 per day, while the average number of customers per day is 90. The present establishment of the Government Book Depot which consists of one head clerk, 5 clerks, 2 packers and 2 peons is inadequate for the work required of them and compares unfavourably with those in the Government Book Depots of other Provinces. In the circumstances Government sanctioned an additional clerk on Rs. 50—5/2—90 and one Attender on Rs. 30—3/2—45 for the Government Book Depot, Bombay, as a temporary measure from 1st May 1940. The period of the temporary establishment expires on 28th February 1943. As this establishment is essential, it is now proposed to make it permanent with effect from 1st March 1943.

ITEM 113. Appointment of two additional clerks at the Yeravda Prison Press, Poona.

Recurrent ..	Rs. 960	Non-recurrent ..	Rs. *Nil.*
Total	„ 960	Ultimate annual recurrent ..	„ 1,404

Remarks.—As the Government Central Press is overburdened with work, special work of a non-recurrent nature is sent from the Government Central Press to the Yeravda Prison Press for printing; the work of valuation has also increased due to (*a*) several officers asking for the valuation of work supplied to them for purposes of *pro forma* account or for administrative purposes, and (*b*) supply of forms, etc., to Village Panchayats and to the Schools newly opened. Government has been creating several new offices and owing to the nature of their work the printing of forms, etc., is generally required by them very urgently. In order to cope with the increased work, it is therefore, proposed to appoint an additional clerk in the Yeravda Prison Press in the grade of Rs. 55—5/2—75 as a temporary measure for one year.

The despatch work of the Yeravda Prison Press has increased on account of the increase of valuation work and on account of the transfer of special work of non-urgent work from the Government Central Press. Also owing to the frequent suspension of the booking either by goods or parcel train a number of packages accumulate and it becomes very difficult to sort them for booking when a particular Railway line is open. Further consignments are not received by the officers in time and a number of reminders and wires are received from them and they have to be disposed of. Moreover some of the officers ask for a small consignment of forms by passenger trains when their stock is entirely exhausted and the press has to reopen the boxes already packed and send a small consignment for their urgent needs. In order to cope with the additional work it is proposed to appoint an additional clerk in the Yeravda Prison Press in the grade of Rs. 25—5/2—55 as a temporary measure for one year.

ITEM 114. Making permanent six tracers on the establishment of the Government Photozincographic Press, Poona.

Recurrent ..	Rs. 2,160	Non-recurrent ..	Rs. *Nil.*
Total	„ 2,160	Ultimate annual recurrent ..	„ 2,700

Remarks.—Since 1936 a staff of tracers has been entertained temporarily on the establishment of the Government Photozinco Press, Poona, and continued from year to year on a temporary basis according to the volume of tracing work involved. The present temporary staff consists of six tracers on Rs. 30—1—45 per mensem and the period of their temporary appointment expires on the 28th February 1943. The average number of City Survey properties in the sheets to be traced and reprinted every year is reported to be 61,909. Taking an average of 600 properties per tracer per month the work will be more than sufficient to keep 6 tracers fully engaged throughout the year and there is no possibility of any reduction in the present volume of work. In the circumstances it is proposed to make six temporary posts of tracers permanent with effect from 1st March 1943 in the scale of Rs. 30—1—45 per mensem.

		Rs.
Grand Total—56, Stationery and Printing ..	Recurrent ..	4,176
	Non-recurrent ..	*Nil.*
	Total ..	4,176

57, MISCELLANEOUS.

ITEM 115.—Temporary increase in the annual grant-in-aid to St. Catherine's Home, Andheri.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,000
Total ..	.. „ 1,000	Ultimate Annual recurrent	.. „ *Nil.*

Remarks.—The St. Catherine's Home, Andheri, was established for the welfare of fallen women. It embraces work in connection with the "Rescue", "Protection" and "Prevention" cases. It is a Roman Catholic Home but non-Catholics are readily taken provided they are suitable cases and fit in with the daily routine of the Home. It is divided into four Departments *viz.* (1) House for Prevention and Protection, (2) House for mothers and babies, (3) School-age Protection Section, and (4) Nursery and Kindergarten—for children born in the Home.

The Home was declared a certified School in 1938 under the Bombay Children Act, 1924 for the reception of Roman Catholic girls under the Act.

2. The Home has been in receipt of an annual grant-in-aid of Rs. 4,000 from Government since 1923. The grant was fixed in accordance with the principle laid down by the Finance Committee of 1923 *viz.*, that Government should give assistance to institutions like the League of Mercy, whatever caste and creed they dealt with, provided the amount of the grant be limited to 1/3 of the total annual expenditure of the institution.

3. The Government grant has remained what it was all these years although the number of inmates in the institution has increased fourfold. Since the outbreak of war owing to the difficulty of obtaining donations and the increased cost of living the institution has been finding it hard to make the two ends meet. The Home is doing excellent work and stands in need of additional financial assistance from Government.

4. It is accordingly proposed to increase the grant-in-aid to this Home from Rs. 4,000 to Rs. 5,000 in 1943–44.

ITEM 116. Provision for grant-in-aid to the Hindu Deen Daya Sangh, Bombay.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 1,500
Total ..	.. „ 1,500	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The Hindu Deen Daya Sangh, Bombay, has applied to Government for an annual grant to the institution. The Sangh is conducting a Foundling Home at Matunga for illegitimate, unwanted and discarded children, and foundlings and babies sent by the police by order of the Presidency Magistrates. The average annual expenditure of the institution comes to about Rs. 13,000 against which its only reliable sources of income are an annual grant of Rs. 1,500 from the Bombay Municipality, and the capitation grant from Government on account of children committed to its care under the Bombay Children Act. It has to meet the rest of the expenditure from subscriptions and general donations from the public which cannot always be depended upon, and its accounts for the year 1941 showed a deficit of slightly more than Rs. 2,000. The institution is reported to be doing very useful work for all classes of Hindus and deserving of Government support in the shape of an annual grant-in-aid, Government is giving annual subsidies to other institutions doing similar work, such as the St. Joseph's Foundling Home and the Bijapur Orphanage. *Intra vires* it is proposed to give a grant of Rs. 1,500 to the institution in the financial year 1943–44.

			Rs.
Grand Total—57, Miscellaneous ..	Recurrent	..	*Nil.*
	Non-recurrent	..	2,500
	Total	..	2,500

			Rs.
Grand Total of all heads charged to revenue (excluding Major Works).	Recurrent	..	6,58,169
	Non-recurrent	..	5,07,725
	Total	..	11,65,894

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1943-44.

MO-III Bk H 1506—33

Abstract of New Major Works under the head "50, Civil Works".

	Expenditure during 1943–44.
	Rs.
Police	17,400
Medical	60,000
Communications	19,300
	96,700

MO-III Bk H 1506—33a

List of New Major Works for 1943-44 under the head "50, Civil Works".

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		Police (Home Department).			
1. Dharwar.	Hubli ..	Construction of a new Town Police Station on the site of the old constabulary quarters in Maratha Galli.	17,461	17,400	Administratively approved. The existing Town Police Station has been found to be totally inadequate for a large town like Hubli and work is being carried on at present with great difficulty. The necessity for a new Police Station is thus obvious.
				17,400	
		Medical (General Department).			
2. Ahmedabad.	Ahmedabad.	Acquisition of land for new Leper Hospital at Ahmedabad (about 8 acres of land).	60,000	60,000	Administratively approved. The Ahmedabad Municipality has offered to construct new buildings for the new Mental Hospital and Leper Hospital at Ahmedabad in exchange for the existing land and buildings of these institutions which are to be transferred to the Municipality. The land required for the new hospitals is to be acquired at the cost of Government. Land required for the New Mental Hospital is already acquired and that for the Leper Hospital is to be acquired now.
				60,000	
		Communications (Ordinary).			
2. Ahmednagar.	....	Constructing an arch bridge over the nalla in mile No. 59/5 of the Poona-Nasik Road.	19,350	19,300	Administratively approved and technically sanctioned. The work is situated on the Poona-Nasik Road which is of military importance. Besides, the work is one which cannot be postponed till the end of war.
				19,300	

STATEMENT F.

STATEMENT OF NEW ITEMS SANCTIONED DURING THE YEAR 1942-43 FROM SAVINGS.

27, ADMINISTRATION OF JUSTICE.

ITEM 1. Increase in the clerical establishment of the District Court, Satara.

	Rs.
Expenditure sanctioned in 1942–43	432
Annual average cost	1,584

Remarks.—As a result of the general retrenchment of staff in all mofussil courts in 1928 out of the total of 65 clerical posts retrenched, 30 posts had been retrenched from the Satara District alone. General increase of judicial work since then, has made it necessary to revise the strength of the Judicial establishments of all courts in that District, particularly of the District Court. Three posts of clerks in the grade of Rs. 25—5/2—55 were accordingly sanctioned permanently for the District Court, Satara, the expenditure on account of which for 1942–43 was met from savings accrued as a result of retrenchment of the posts of one clerk in the grade of Rs. 85—5/2—100, two bailiffs and one peon effected in that year owing to the unlinking of the subordinate courts of Tasgaon and Vita.

37, EDUCATION.

ITEM 2. Creation of a full-time post of a Drawing Teacher in the scale of Rs. 52—3—88 in the Training College for Men, Dharwar.

	Rs.
Expenditure sanctioned in the year 1942–43	126
Annual average cost	780

Remarks.—The two Drawing Masters at the A. K. Girls' High School, and the Training College for Women, Dharwar, to whom the work in Drawing at the Training College for Men, Dharwar, was entrusted, could not cope with the work at the latter Institution which had considerably increased since the Institution's expansion in 1939. A separate post of a full-time Drawing Teacher was, therefore, sanctioned for the Training College for Men, Dharwar.

38, MEDICAL.

ITEM 3. Scheme for opening a Training School for nurses at the Civil Hospital, Jalgaon.

		Rs.
Expenditure sanctioned in 1942–43	Recurring ..	670
	Non-Recurring ..	1,400
Annual average cost		2,720

Remarks.—With a view to have as many nurses under training as possible, a training school for nurses has been started at the Civil Hospital, Jalgaon. The following recurring and non-recurring grants to the Nursing Association, East Khandesh, for the purpose of the scheme have been sanctioned :—

	Rs.	
(1) *Recurring*—		
Additional grant to the Nursing Association, East Khandesh	2,720	per annum.
(2) *Non-recurring*—		
Grant for furniture, equipment, etc. ..	1,400	

ITEM 4. Scheme for opening of a Training School for nurses at the Civil Hospital, Surat.

		Rs.
Expenditure sanctioned in 1942–43 ..	Non-recurring ..	1,000
	Recurring ..	2,355
		3,355
Annual average cost		6,280

Remarks.—With a view to have as many nurses under training as possible, a training school for nurses has been started at the Civil Hospital, Surat. The following recurring and

non-recurring grants to the N. M. Nursing Institute, Surat, for the purpose of the scheme have been sanctioned :—

	Rs.	
(1) *Recurring*—		
Additional grant to the N. M. Nursing Institute, Surat ..	6,280	per annum.
(2) *Non-recurring*—		
Grants for Charts, Models, Books, Furniture, etc. ..	1,000	

ITEM 5. Constitution of State Medical Faculty.

	Rs.
Expenditure sanctioned in 1942–43	3,927
Annual average cost	5,500

Remarks.—The College of Physicians and Surgeons, Bombay, has raised the L.C.P.S. Course from 3½ years to 4½ years from June 1941. Government did not for various reasons agree to follow the revised L.C.P.S. Course at the Government Medical Schools. The College of Physicians and Surgeons was however not willing to postpone the introduction of the revised course. Pending the conversion of the Government Medical Schools at Poona and Ahmedabad into colleges a State Medical Faculty has therefore been established for holding examination leading up to the registrable qualification in allopathy.

ITEM 6. Additional Nursing Staff for the Civil Hospital, Sholapur.

	Rs.
Expenditure sanctioned in 1942–43	1,403
Annual average cost	2,808

Remarks.—With a view to have as many nurses under training as possible, it was necessary to entertain 7 more student nurses at the Civil Hospital, Sholapur, with the proportionate trained staff of one staff nurse for a period of three years in the first instance.

The student nurses at the Civil Hospital, Sholapur, get stipends at Rs. 15 per mensem each. This amount is considered to be inadequate and it was therefore necessary to grant the student nurses dhobi and uniform allowances of Rs. 4–12–0 per mensem each. The Victory Nursing Association, Sholapur, is prepared to bear Rs. 216 per annum on account of this expenditure.

The annual average cost involved is Rs. 2,808.

ITEM 7. Additional Nursing Staff for the Civil Hospital, Ahmedabad.

		Rs.
Expenditure sanctioned in 1942–43	Recurring ..	3,272
	Non-Recurring ..	680
		3,952
Annual average cost		8,532

Remarks.—With a view to have as many nurses under training as possible, 17 additional student nurses have been sanctioned at the Civil Hospital, Ahmedabad. The average recurring cost involved is Rs. 8,532.

ITEM 8. Diet Scales for the Civil Hospital, Ahmedabad.

	Rs.
Expenditure sanctioned in 1942–43	3,415
Annual average cost	3,415

Remarks.—The present hospital diets are poor. Particularly in quality and especially the "full" diets. It was therefore suggested that certain additions might be allowed to the existing full diets with a view to get the working man fit and well as soon as possible and thus

enable the Hospitals to handle more patients without extension or increase in the staff, and the same was tried as an experimental measure for a period of one year at the J. J., Sir C. J. Ophthalmic, Bai Motlibai & Petit and G. T. Hospitals, Bombay, Sassoon Hospitals, Poona, and Civil Hospital, Ahmedabad. The proposal was sanctioned by Government. The additions to full diets are proving beneficial to the patient and Government have sanctioned the additions as a permanent measure at these hospitals.

The cost involved in the proposal in respect of Civil Hospital, Ahmedabad, is Rs. 3,415.

...ional Student Nurses for the Sassoon Hospitals, Poona.

		Rs.
...ture sanctioned in 1942–43	Recurring ..	1,595
	Non-recurring ..	1,596
		3,191
...nual average cost		4,785

Remarks.—With a view to have as many student nurses under training as possible, it was ...ssary to take up 10 more student nurses at the Sassoon Hospitals, Poona.

The average recurring cost involved is Rs. 4,785.

ITEM 10. Taking over of the Kondhwa Leper Hospital, Poona, by Government.

	Rs.
Expenditure sanctioned in 1942-43	1,670
Average annual cost	4,000

Remarks.—The Leper Asylum at Kondhwa Budruk (Poona District) was opened under the management of the Mission to Lepers in the East in 1909 and was notified to be a Leper asylum for the purposes of the Lepers Act III of 1898. The Mission to Lepers has since maintained the Asylum in the terms of the Indenture approved by Government. In view of the vigorous application of the Lepers Act to Poona and its surroundings the number of statutory lepers admitted in the Asylum has gradually increased and the number of voluntary lepers has consequently diminished with the result that in April 1942 of the 150 lepers in the Asylum as many as 140 were statutory. In consequence the functions of the management have very largely changed. Instead of being host to guests in need coming of their own volition the Superintendent finds himself rather a custodian of men and women sent in under compulsion and whom he has no power to discharge unless they are certified free of the disease even if their behaviour militates against the orderly and effective administration of the work. The Mission to Lepers therefore decided to resign the management of the Asylum in favour of Government and has given six months' notice of termination of management of the hospital from 1st May 1942. It has therefore become necessary for Government to take over the management of the Asylum from 1st November 1942. The sub-joined statement shows the position of the income and expenditure of the Asylum in 1941 from which it will be seen that the total annual expenditure of the Asylum was Rs. 21,681 and Government contributed Rs. 17,364 towards the same. The extra cost involved in this case is likely to be about Rs. 4,000 at the most.

Income.	Rs.	*Expenditure.*	Rs.
Cash balance ..	6,443	Salaries of staff ..	4,941
Contribution from Government	17,364	Medicines	1,022
Local Bodies	1,191	Diet	11,112
Patients	66	Clothing	991
Charities	84	Repairs to Building ..	435
Interest on Securities, etc. ..	2,910	Miscellaneous ..	3,180
	28,058		21,681
		Closing balance ..	6,377
			28,058

ITEM 11. Scheme for opening a training School for Nurses at the Civil Hospital, Ahmednagar.

		Rs.
Expenditure sanctioned during the year 1942-43	Non-Recurring ..	800
	Recurring ..	4,216
Annual average cost		

Remarks.—With a view to have as many nurses under training as p school for nurses has been started at the Civil Hospital, Ahmednagar. The fol and non-recurring grants to the Nursing Association, Ahmednagar, for the pu scheme have been sanctioned :—

	Rs.
(1) *Recurring*—	
Grant to the Nursing Association, Ahmednagar	10,466 per
(2) *Non-recurring*—	
Grant for furniture, etc.	800

ITEM 12. Grant-in-aid to the Nursing Association, Belgaum.

	Rs.
Expenditure sanctioned in 1942-43	2,240
Annual average cost	3,360

Remarks.—During Surgeon General's inspection of the Civil Hospital, Belgaum, transpired that although accommodation exists for 21 student nurses, only 19 were under training. The Civil Surgeon, Belgaum, explained that Government granted stipends to only 3 student nurses and a private benefaction exists to train 4 others. Thus 14 student nurses had to exist without pay or allowances. It was considered by the Civil Surgeon that if stipends of Rs. 20 per mensem are created, he will not only easily keep the numbers filled, but will secure well educated girls perhaps Matriculates for training. Government have, therefore, sanctioned an additional grant-in-aid of Rs. 3,360 per annum to the Nursing Association, Belgaum, for a period of three years, to enable the Association to pay stipends at Rs. 20 per mensem each to the 14 student nurses.

ITEM 13. Grant of house-rent to the Inferior servants at the Civil Hospital, Ahmedabad.

	Rs.
Expenditure sanctioned in 1942-43	619
Average Annual cost	1,056

Remarks.—Ward servants and sweepers at Civil Hospitals are generally required to stay in the quarters provided for them on the Hospital premises or in the immediate vicinity of the Hospital as they are required to attend to their duties at any time during day and night and if Government quarters are not available they are granted house-rent allowance. In the case of the Civil Hospital, Ahmedabad, quarters were not available in the hospital compound for 22 servants (16 ward servants and 6 sweepers) and suitable quarters were not available in the vicinity of the Hospital at a reasonable rent. The cost of living in Ahmedabad is also higher than in other towns in the mofussil. It was, therefore, considered desirable to sanction a house-rent of Rs. 4 per mensem to each of the twenty-two servants.

ITEM 14. Scheme for opening of training School for Nurses at Civil Hospital, Nasik.

		Rs.
Expenditure sanctioned in 1942-43	Non-Recurring ..	3,237
	Recurring	3,769
		7,006
Annual average cost		9,069

Remarks.—With a view to have as many nurses under training as possible the Surgeon General's proposal to open a training school for nurses at the Civil Hospital, Nasik, with effect

[redacted]om 1st September 1942 has been sanctioned. The following recurring and non-recurring [redacted]rants to the Nursing Association, Nasik, have been sanctioned for the purpose of the [redacted]heme :—

	Rs.	
(*i*) *Recurring*—		
Additional grant to the Nursing Association, Nasik ..	9,069	per annum.
[redacted]*ii*) *Non-Recurring*—		
[redacted]*a*) Grant for charts, models, etc.	300	
[redacted]Grant for furniture	2,937	

[redacted]cheme for opening of Training School for Nurses at Civil Hospital, Dhulia.

		Rs.
[redacted]xpenditure sanctioned in 1942–43 ..	Recurring ..	1,079
	Non-Recurring ..	350
Annual average cost		5,882

Remarks.—With a view to have as many nurses under training as possible, a training [redacted]hool for nurses has been started at the Civil Hospital, Dhulia. The following recurring and [redacted]-recurring grants to the Nursing Association, Dhulia, for the purpose of the scheme have [redacted]een sanctioned :—

	Rs.	
(1) *Recurring*—		
Additional grant to the Nursing Association, Dhulia ..	5,882	per annum.
(2) *Non-recurring*—		
Grant for furniture, etc.	350	

ITEM 16. Civil Hospital, Surat. Entertainment of additional inferior staff.

	Rs.
Expenditure sanctioned in 1942–43	837
Annual average cost	756

Remarks.—The Surgeon General, during his inspection of the Civil Hospital, Surat, had noticed that the existing number of 10 ward servants and 3 sweepers at the Hospital was quite inadequate and that the need of engaging additional inferior staff in order to provide better care of and attention to patients was keenly felt at the hospital. Government, therefore, sanctioned the entertainment, with effect from 1st June 1942, of an additional staff of 3 ward servants on Rs. 13 per mensem each, and 2 sweepers on Rs. 12 per mensem each at the Civil Hospital. The additional staff will also be paid dearness allowance in accordance with the sanctioned rate.

The annual average cost involved on this account is Rs. 756.

ITEM 17. Civil Hospitals, Nasik and Belgaum. Creation of posts of Honorary Radiologists.

	Rs.
Expenditure sanctioned in 1942–43	400
Annual average cost	1,200

Remarks.—Many of the District Hospitals are now equipped with X-Ray Apparatus and S. M. S. officers trained in X-Ray Work have to be appointed to these Hospitals. Experience has, however, shown that this arrangement is not wholly satisfactory as difficulties have been experienced in effecting transfers of officers and in making arrangements when the officers proceed on leave. Besides, though it is possible to find S. M. S. officers trained in X-Ray Work who can deal with fractures, etc., the higher class of work is beyond the scope of an average S. M. S. officers. To obviate these difficulties, it was considered advisable to create posts of

Honorary Radiologists at those hospitals where suitable private medical practitioners train in the work are available. On making enquiries, it was found that there was generally a dear of such trained practitioners. However, two such practitioners were available at Nasik a Belgaum. Government, accordingly, sanctioned the creation of two posts of Honorary Radi logists, one at Nasik and the other at Belgaum.

ITEM 18. Establishment at Civil Hospital, Godhra. Entertainment of ditional war servants and sweepers.

	Rs
Expenditure sanctioned in 1942–43	
Annual average cost	

Remarks.—There has been an increase in the number of patients at the Godhra, for the last 3 years. The daily average attendance of in-door and out during the last 3 years at the Civil Hospital was as follows :—

	In-door.	Ou
1939	46·4	16
1940	49·8	169
1941	47·9	210

The number of existing ward servants and sweepers was however, only 6 and 4, respect This was considered to be inadequate having regard to the number of patients at the Hosp The inadequacy of the inferior staff was also noticed by the Surgeon General at the time of inspection of the Hospital. Government therefore sanctioned the following additional at the Civil Hospital :—

4 ward servants on Rs. 14 per mensem each.

1 male sweeper on Rs. 12 per mensem.

1 female sweeper on Rs. 11 per mensem.

The above staff is also to be paid dearness allowance admissible under the general orders of Government. The annual average cost on account of the additional staff is Rs. 948.

39, PUBLIC HEALTH.

ITEM 19. Increase in special pay of permanent Epidemic Medical Officers.

	Rs.
Expenditure sanctioned in 1942–43	1,100
Annual average cost	1,200

Remarks.—There are 10 posts of permanent Epidemic Medical Officers in the Public Health Department. As compared to Subordinate Medical Service Officers, the Epidemic Medical Officers have more arduous duties to perform inasmuch as the latter have to tour the whole District in infected areas, often times in places where even normal comfort such as conveyance or proper food is not available. In the circumstances the special pay of Rs. 10 per mensem granted at present for arduousness of duties has been increased to Rs. 20 per mensem from 1st April 1942.

ITEM 20. Increase in the rate of permanent travelling allowance for permanent Epidemic Medical Officers.

	Rs.	a.	p.
Expenditure sanctioned in 1942–43	1,037	8	0
Annual average cost	1,500	0	0

Remarks.—The permanent Epidemic Medical Officers have to tour the whole District in infected areas. These men were getting Rs. 30 per mensem as permanent travelling allowance which was reduced to Rs. 27–8–0 per mensem during the general cut in 1933. The amount of Rs. 30 per mensem was fixed on the analogy of the Subordinate Medical Service Officers doing anti-malaria duty. As these Subordinate Medical Service Officers have not to make long and continuous journeys as the Epidemic Medical Officers and as some of these officers had actually to spend about Rs. 53, 39 and 40 per mensem each it was decided to grant them a permanent travelling allowance at the rate of Rs. 40 per mensem with effect from 22nd June 1942.

39, PUBLIC HEALTH—contd.

ITEM 21. Increase in special pay and permanent travelling allowance to Epidemic Medical Officers in Shock Squad and in Surat and Bijapur Districts.

Expenditure sanctioned in 1942–43 .. .. Rs. 2,982–6–0

Annual average cost .. .. „ 5,940

Remarks.—Please see remarks in items 19 and 20. The revised rates of special pay and permanent travelling allowance, viz., Rs. 20 per mensem and Rs. 40 per mensem respectively have also been granted to the 20 Epidemic Medical Officers appointed in 1942 and to those in Surat and Bijapur Districts sanctioned in 1941.

ITEM 22. Use of the Cold Storage Plant at the Ganeshkhind Gardens for the purpose of storing a portion of the stock of sera from the Haffkine Institute.

Expenditure sanctioned in 1942–43 .. .. Rs. 2,868

Average Annual Cost .. .. „ 2,928

Remarks.—The Cold Storage Research Scheme, Ganeshkhind Gardens, Poona, terminated on 31st March 1942. Cold Storage accommodation was necessary for the vaccines at the Haffkine Institute, Bombay, but as it could not utilise all the 7 chambers of the plant, the Director General, Indian Medical Service, was consulted as to whether he could utilise some of the accommodation for the storage of the perishable stores in the Medical Stores Depôt, Bombay. The Director General agreed to take over 5 out of the 7 chambers. It was therefore decided that the Director General, I.M.S., should take possession of the plant and bear 5/7ths of the cost of running the plant and the Provincial Government should bear 2/7ths of the cost for the two chambers required for the Haffkine Institute.

In addition to the 2/7ths of the cost of running the plant an expenditure for the transfer of stock of vaccine from the Haffkine Institute, Bombay, to the cold storage plant and back was involved in the proposal which was sanctioned. The details of the above expenditure are mentioned in the accompanying statement, below :—

Item.	Rs. a. p.	Rs. a. p.
(1) Rent for storage of machinery	600 0 0	600 0 0
(2) Rent for building	300 0 0	300 0 0
(3) Pay of establishment—		
1 Senior Mechanic on Rs. 130—10—250 (Av. 212—5). Present pay Rs. 160 per mensem from 12th August 1942.	1,716 7 0	2,547 12 0
1 Junior Mechanic on Rs. 48—7/2—90 (Av. 76—13). Present pay Rs. 48 per mensem.	528 0 0	921 12 0
2 trained coolies at Rs. 27 per mensem each ..	594 0 0	648 0 0
Dearness allowance to the Junior Mechanic at Rs. 7 per mensem from 1st August 1942.	49 0 0	84 0 0
Dearness allowance to the two coolies at Rs. 2 per mensem each from 1st August 1942.	86 0 0	120 0 0
(4) Other charges (based on the average of the 4 months' expenditure) on— (*i*) Electricity. (*ii*) Railway freight. (*iii*) Water charges.	916 7 0	1,001 12 0
	4,789 14 0	6,223 4 0
	2/7=	2/7=
	1,368 8 7	1,778 1 0
(5) Additional charges on account of the transfer of stock of sera and vaccines.	1,500 0 0	1,150 0 0
	2,868 8 7	2,928 1 0

39, PUBLIC HEALTH—concld.

ITEM 23. Two temporary overseers for the Sholapur Village Water Supply Sub-Division.

	Rs.
Expenditure sanctioned in 1942–43	334
Annual average cost	2,352

Remarks.—The jurisdiction of the Sholapur Village Water Supply Sub-Division which originally covered the Sholapur, Barsi and Madha Talukas was extended to the Karmala Taluka in the Sholapur District and Karjat and Jamkhed Talukas in Ahmednagar District. In consequence of the extended jurisdiction it was necessary to appoint two additional temporary overseers for construction of works pertaining to Village Water Supply Schemes from the 25th August 1942 to the 28th February 1943. These posts will be continued during the year 1943–44. The temporary overseers have been granted pay according to the general orders of Government in the scale of Rs. 54—4—90—E.B.—4—130—E.B.—5—150.

ITEM 24. Creation of 3 additional temporary clerks' posts for the office of the Consulting Public Health Engineer to Government.

	Rs.
Expenditure sanctioned in 1942–43	975
Annual average cost	2,172

Remarks.—The work in the office of the Consulting Public Health Engineer had increased considerably on account of Military and A. R. P. works. The sanctioned clerical staff for the office was not therefore able to cope with the additional work. Government accordingly sanctioned the marginally noted temporary clerks for the duration of the war from the dates noted against each of them. Provision for the continuance of the posts has been made during the year 1943–44.

One Clerk in the grade of Rs. 75—5—95 from the 11th September 1942.
Two Clerks in the grade of Rs. 25—5/2—65 from 1st October 1942.

50, CIVIL WORKS.

ITEM 25. Creation of temporary post of a clerk and one of a draftsman and estimator for the Dapuri Sub-Division.

	Rs.
Expenditure sanctioned in 1942–43	1,640
Annual average cost	2,568

Remarks.—The outturn of the work done in the Dapuri Workshop has nearly doubled since the time when the workshop was a Divisional charge. It was necessary to augment the staff to keep pace with the increased work. Government accordingly sanctioned the marginally noted temporary posts for the Dapuri Sub-Division from the dates noted against each of them up to the 28th February 1943 in the first instance. These posts will be continued on temporary basis during the year 1943–44.

One Clerk in the grade of Rs. 75—5—100 from the 10th April 1942.
One draftsman and estimator in the grade of Rs. 80—5—150 from the 10th April 1942.

56, STATIONERY AND PRINTING.

ITEM 26. Creation of a new post of a Foreman, Type Foundry, on the Mechanical Establishment of the Government Central Press.

Expenditure sanctioned in 1942–43	Rs.	393
Annual average cost	„	876

Remarks.—In 1932, the post of Assistant Foreman, Type Foundry, Government Central Press, was abolished as a measure of retrenchment and the work of the Type Foundry came to be supervised by the Monotype Mechanic. In spite of the high efficiency of the incumbent of the latter post, it was found that both the jobs could not be effectively worked by one man. To relieve the Monotype Mechanic of the Type Foundry work, Government has created the post of a Foreman, Type Foundry, on a scale of Rs. 60—3—75 per mensem.

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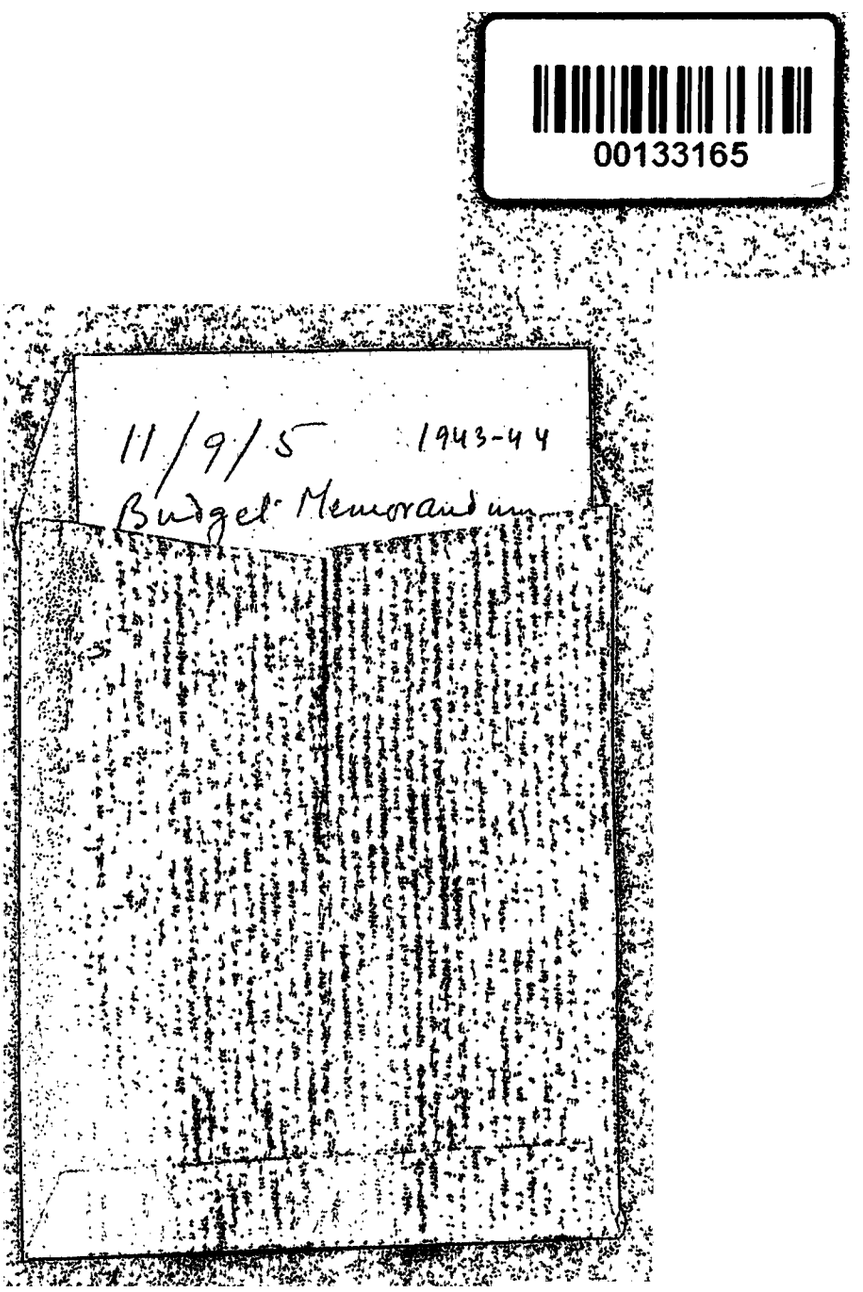

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